# REPORT

ON THE

# ADMINISTRATION

OF THE

# SALT AND CONTINENTAL CUSTOMS DEPARTMENT OF THE BOMBAY PRESIDENCY

FOR THE

## OFFICIAL YEAR 1892-93,

WITH

## APPENDICES AND MAPS.

Bombay:
PRINTED AT THE GOVERNMENT CENTRAL PRESS.
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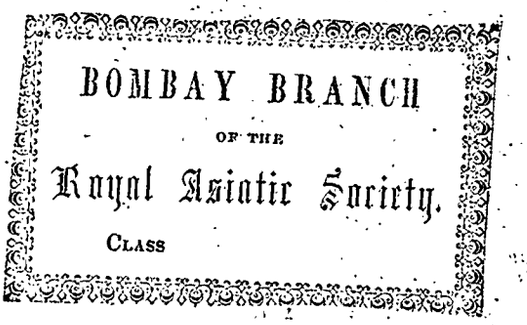


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No. 4332 OF 1893.

FROM

J. L. JENKINS, ESQUIRE, I. C. S.,
Acting Collector of Salt Revenue,
Bombay;

To

THE HON'BLE T. D. MACKENZIE, I. C. S.,
Acting Commissioner of Customs, Salt,
Opium and Abkári, Bombay.

*Bombay, 2nd September 1893.*

SIR,

I have the honour to submit the annual report on the administration of the Salt and Continental Customs Department for the year 1892-93.

## INTRODUCTION.

INTRODUCTORY.

Collector's Office.

2. Mr. Vidal, the permanent Collector, continued absent on furlough till the beginning of March 1893, when he was appointed Acting Chief Secretary to Government. Mr. J. Pollen held the office of Collector of Salt Revenue from the 1st April to the 10th August 1892, on which date he left for England on special leave for six months, subsequently converted into leave on medical certificate for twelve months, handing over charge of the office to the Deputy Collector, Mr. Cotgrave, who was relieved by Mr. Davidson on the 14th idem. The latter was, on his transfer as Collector of Kánara, relieved by me on the 17th January 1893. I was, therefore, in charge of the Department for about two months and a half during the year under report.

Deputy's and Assistants' offices.

3. Mr. Cotgrave, the Deputy Collector of Salt Revenue, held charge of his office up to the 3rd December 1892, when he proceeded on furlough for 18 months. Mr. Pogson from the Surat Range was appointed to act for him, and remained in charge of the Deputy's office till the end of the year. Mr. Butler, on return from sick leave, succeeded Mr. Pogson at Surat. Messrs. Aitken, Cowasji and Dickinson held charge of the Kánara, Thána and Ratnágiri Ranges, respectively, throughout the year. Mr. Thom was in charge of the Uran Range from the 1st November 1892 till the end of the year, Mr. Hill holding charge for the first seven months, during which time Mr. Thom was in charge of the Chief Account Office. Mr. Butler had the charge of the Khárághoda Range up to the 13th June 1892, when he went on six months' leave on medical certificate, Mr. Bulkley taking charge of the range, in addition to his own (Northern Frontier). Mr. Bulkley was relieved of his extra charge by Mr. Boyd, who also held the Khárághoda Range from the 17th July to the 23rd August 1892, after which, to the end of the year, the charge of the Khárághoda and Northern Frontier Ranges remained with Messrs. Bulkley and Boyd respectively.

Mr. McCann was in charge of the Coast Guard Service with the exception of the period from the 19th May to the 9th November 1892 during which he was on furlough, and Mr. G. B. Payne, Inspector, Coast Guard Service, was in charge.

The services of Mr. N. R. Oliver were retained in Goa in connection with the Mixed Commission and the payments of compensation awarded for salt-works in Goa territory referred to in the next paragraph.

Mixed Commission constituted under the Portuguese Treaty.

4. A Mixed Commission was appointed in the year under report under Article XVI of the Anglo-Portuguese Treaty of the 26th December 1878 to assess the compensation payable to owners of salt-works in Portuguese territory which had been farmed to the British Agents under clause (*b*) of Article XII of the Treaty. Mr. W. W. Drew, I. C. S., then Acting Collector of Kánara, and Major H. D. Olivier, R. E., Executive Engineer, Ahmedabad, were the British members of the Commission, while Colonel Augusto Cezar Supico of the Engineers and Senhor Bernardo José da Silveira e Lorena represented the Portuguese Government. Councillor L. F. B. de Poças Falcão, Chief Justice of the High Court of Goa, was the President. The task of assessing the damages proved very laborious, and the sittings lasted over six months. The total amount claimed was Rs. 6,28,303, while that awarded was Rs. 1,31,158 or less than one-fourth of the claims. The payment of the compensation awarded was made by Mr. Oliver at Goa up to the end of the year, when the balance remaining to be paid amounted to Rs. 33,253-6-8*. When Mr. Oliver left Goa to take up his appointment as Acting Deputy Collector, the duty of making the remaining payments was entrusted to Mr. Pogson, Assistant Collector, Goa Frontier, so far as the claims related to salt-works in Goa, and to Mr. Butler, Assistant Collector, Surat Range, for salt-works in Daman.

* Awarded by the Mixed Commission

| | | | |
|---|---|---|---|
| of 1880 ... | 10,897 | 2 | 3 |
| of 1885 ... | 18,668 | 12 | 2 |
| of 1892 ... | 3,687 | 8 | 3 |
| | 33,253 | 6 | 8 |

Strength of the Department.

5. The changes in the subordinate establishment were as follows :—

(*a*) In accordance with Government Resolution, Revenue Department, No. 9165, dated the 21st November 1892, the guarding establishments at the Mátunga and Ghodbandar salt-works were increased by 3 and 9 peons respectively, paid for by the shilotris.

(*b*) An establishment of two peons for each of the new fish-curing yards at Mazali, Kodar and Kasarkod in the Kánara district was sanctioned by Government Resolution, Revenue Department, No. 9857, dated the 16th December 1892.

(*c*) It was found practically impossible to adhere to the scale of establishments provisionally sanctioned for the Goa and Daman frontiers. Revised proposals which have since been sanctioned by the Secretary of State (*vide* Government Resolution No. 5499, dated the 31st July 1893) were made by the Commissioner of Customs, Salt, Opium and Ábkári in his No. 6633, dated the 6th December 1892. The strength of the establishments according to these proposals is shown below :—

| | Goa Frontier. | Daman Frontier. |
|---|---|---|
| Inspectors ... ... ... | 8 | 2 |
| Sub-Inspector ... ... | 1 | ... |
| Sar-kárkúns ... ... | 4 | 1 |
| Clerks and Kárkúns ... | 46 | 8 |
| Coast Guard Inspector ... | 1 | ... |
| Tindal and Lascars ... | 10 | ... |
| Petty officers ... ... | 82 | 19 |
| Sepoys ... ... ... | 693 | 241 |
| | 845 | 271 |

The result of these changes is that the sanctioned strength of the whole establishment of the Department (including the proposals for the Daman and Goa frontiers mentioned above), as it stood on the 31st March 1893, was as under :—

| | |
|---|---|
| Collector ... ... ... ... | 1 |
| Deputy Collector ... ... ... | 1 |
| Assistant Collectors ... ... ... | 11 |

| | |
|---|---|
| Supervisor, Uran Distilleries ... ... | 1 |
| Assistant do. do. ... ... | 1 |
| Superintendents of Salt Depôts ... ... | 6 |
| Coast Guard Inspectors ... ... ... | 15 |
| Inspectors on the frontiers and at other places ... | 30 |
| Sar-kárkúns, including Special Officer, Cambay, and Customs Manager, Castle Rock ... ... | 35 |
| Preventive Officers, including that at Chendni Bandar ... ... ... ... | 9 |
| Darogas ... ... ... ... | 8 |
| English Writers, including Gaugers... ... | 72 |
| Kárkúns, including Sázedárs and Bandar Kárkúns. | 617 |
| Risáldárs ... ... ... ... | 3 |
| Savárs ... ... ... ... | 110 |
| Petty officers ... ... ... | 444 |
| Sepoys ... ... ... ... | 4,411 |
| Khalásis, watermen and menials ... ... | 458 |
| Total ... | 6,233 |

Details of the number of appointments of each description in each grade are given as usual in Appendix I.

Equalization of burdens on owners of new and old salt-works.

6. The question of equalizing the burdens on owners of new and old salt-works by the substitution of a royalty on the quantity of salt produced in each work for the ground rents now levied is still under consideration. A mass of information regarding the tenures of the different salt-works has been collected from the officers in charge of the ranges, and definite proposals will shortly be submitted.

Fish-curing yards.

7. A separate report on the working of the fish-curing yards has been submitted, and has been reviewed in Government Resolution, Revenue Department, No. 6186 of the 25th August 1893. There were at the beginning of the year only two yards on the coast of this Presidency, at Vengorla and Gangavli, and licenses were freely issued for the removal of salt-earth for fish-curing. It was determined to open new yards, wherever there might be a prospect of their proving successful, and to prohibit the removal of salt-earth for fish-curing within a certain radius of each yard. The object of this policy is not so much the protection of the revenue as to provide a wholesome article of food instead of the badly cured unwholesome article produced by the use of salt-earth. In pursuance of this policy three new yards were opened on the Kánara Coast at Majalli, Kasarkod and Kodar. The first of these proved a great success, but the other two were opened too late in the season to have a chance of proving their utility. There was a considerable increase in the business done at the two old yards, and on the whole the results of the season's operations, which are shown below, may be considered encouraging :—

| Name of Yard. | Quantity of Fish brought to be cured. | Quantity of Salt issued. | Quantity of Salt Fish removed. | Expenditure (including cost of constructing new Yards). | Receipts. |
|---|---|---|---|---|---|
| | Mds. | Mds. | Mds. | Rs. | Rs. |
| Vengurla ... ... ... | 9,570 | 2,984 | 7,802 | 422 | 1,119 |
| Gangavli ... ... ... | 9,645 | 2,964 | 6,943 | 837 | 1,504 |
| Majalli ... ... ... | 8,735 | 2,285 | 5,777 | 1,041 | 1,143 |
| Kodar ... ... ... | 1,974 | 367 | 540 | 830 | 183 |
| Kasarkod ... ... ... | ... | ... | ... | 461 | 2 |
| Total ... | 29,924 | 8,600 | 21,062 | 3,591 | 3,951 |

Platform Weighing Machines.

8. Several of the platform machines in use in the Department having become worn out and more machines being required for use on the new Customs platform at Castle Rock, 22* Avery's machines were indented for in the year under report and are expected to arrive shortly from England.

* 18 small, 15 mds. each
4 large, 50 „ „

Conventions with Cambay and Janjira.

9. The conditions of the Conventions with the Cambay and Janjira States have been faithfully observed, and no complaints or difficulties have arisen.

Summary of constitution and operations of the Department.

10. A summary of the constitution and operations of the Department as a whole (as shown in detail in Appendix No. II) is subjoined, the corresponding figures for the year 1891-92 being given for the purpose of comparison :—

| | 1891-92. | 1892-93. | Increase. | Decrease. |
|---|---|---|---|---|
| 1. Number of supervising officers ... ... | 13 | 13 | ..... | ..... |
| 2. Number of subordinate establishment... | 6,125 | 6,220 | 95 | ..... |
| 3. Number of Tálukas... ... ... ... | 40 | 40 | ..... | ..... |
| 4. Number of Salt Works ... ... ... | 446 | 384 | ..... | 62 |
| 5. Number of maunds of salt dealt with... | 94,80,599 | 89,51,812 | ..... | 5,28,787 |
| 6. Number of maunds of salt excised and imported by sea and land on payment of duty ... ... ... ... ... | 87,15,792 | 84,37,503 | ..... | 2,78,289 |
| 7. Number of maunds of salt delivered free and at nominal rate of duty ... ... | 7,64,807 | 5,14,309 | ..... | 2,50,498 |
| 8. Number of ports ... ... ... ... | 83 | 82 | ..... | 1 |
| 9. Number of vessels entered ... ... | 92,905 | 88,496 | ..... | 4,409 |
| 10. Do. cleared ... ... | 90,976 | 86,211 | ..... | 4,765 |
| 11. Value of goods imported by sea ... | Rs. 2,46,36,445 | Rs. 2,40,14,346 | ..... | Rs. 6,22,099 |
| Do. exported by sea... ... | Rs. 4,51,95,944 | Rs. 4,53,82,116 | Rs. 1,86,172 | ..... |
| 12. Number of stills ... ... ... ... | 44 | 46 | 2 | ..... |
| 13. Number of gallons excised ... ... | 13,56,702 | 13,48,107 | ..... | 8,595 |
| 14. Number of offences enquired into ... | 969 | 1,188 | 219 | ..... |

General financial results.

11. The general financial results of the past year's administration, as compared with those of the preceding six years, are exhibited below :—

| Year. | Gross Receipts. | | | | | Total Gross Receipts. |
|---|---|---|---|---|---|---|
| | Salt. | Sea Customs. | Land Customs. | Abkári. | Local Funds. | |
| | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| 1886-87 ... .. | 1,62,11,379 14 3 | 11,439 1 6 | 9,126 5 4 | 16,01,702 1 3 | 88,206 12 5 | 1,79,21,847 2 9 |
| 1887-88 ... ... | 1,72,42,741 0 2 | 15,000 10 8 | 9,000 0 0 | 15,48,345 15 2 | 88,738 1 8 | 1,89,03,834 11 8 |
| 1888-89 ... ... | 1,80,41,554 9 4 | 12,471 8 9 | 9,000 0 0 | 16,53,560 9 5 | 81,618 3 0 | 1,97,98,204 14 6 |
| 1889-90 ... ... | 2,00,72,252 9 5 | 13,348 4 5 | 9,000 0 0 | 15,65,233 1 9 | 81,215 10 5 | 2,17,41,049 10 0 |
| 1890-91 ... ... | 2,10,26,192 8 8 | 13,331 14 7 | 9,000 0 0 | 14,68,238 6 2 | 82,572 8 4 | 2,25,99,335 5 4 |
| 1891-92 ... ... | 2,26,38,846 15 5 | 17,801 3 5 | 13,699 7 4 | 15,75,475 9 0 | 77,259 10 8 | 2,43,23,082 13 10 |
| 1892-93 ... ... | 2,18,06,319 1 6 | 26,349 2 7 | 42,722 11 8 | 16,22,918 0 3 | 89,091 11 11 | 2,35,87,400 11 11 |

| Years. | Charges. | | | Refunds. | Total Charges *plus* Refunds. | Net Receipts. | Percentage of Charges on Gross Receipts. |
|---|---|---|---|---|---|---|---|
| | Establishment. | Contingencies. | Total Charges. | | | | |
| | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| 1886-87 ... | 9,27,623 5 7 | 13,50,224 8 1 | 22,77,847 13 8 | 71,305 10 11 | 23,49,153 8 7 | 1,55,72,693 10 2 | 13 1 9 |
| 1887-88 ... | 9,24,074 13 5 | 9,29,758 8 10 | 18,53,833 6 2 | 1,01,747 5 9 | 19,55,580 12 0 | 1,69,48,253 15 8 | 10 5 6 |
| 1888-89 ... | 8,97,427 8 2 | 7,11,287 8 11 | 16,08,715 1 1 | 89,500 6 11 | 16,98,215 8 0 | 1,80,99,989 6 6 | 8 9 2 |
| 1889-90 ... | 9,19,300 8 6 | 6,61,653 6 5 | 15,80,953 14 11 | 66,122 7 8 | 16,47,076 6 7 | 2,00,93,973 11 9 | 7 8 2 |
| 1890-91 ... | 9,38,097 3 11 | 6,69,971 1 8 | 16,08,068 5 7 | 1,14,557 5 8 | 17,22,625 11 3 | 2,08,76,709 10 1 | 7 9 11 |
| 1891-92 ... | 9,35,136 8 7 | 7,91,421 3 4 | 17,26,557 11 11 | 1,19,231 15 9 | 18,45,789 11 8 | 2,24,77,293 2 2 | 7 9 5 |
| 1892-93 ... | 9,77,735 7 9 | 7,29,703 12 3 | 17,07,439 4 0 | 1,21,716 10 10 | 18,29,155 14 10 | 2,17,58,244 13 1 | 7 12 1 |

The net receipts were less than those of the year 1891-92 by Rs. 7,19,050, though larger than those of any other of the preceding six years.

12. The subjoined table gives, as in the previous year's report, the items of receipts and expenditure, distributed under the heads of

Account, Salt, Customs, Abkári, Imperial and Provincial, as the case may be, and Local Funds, to which they have been credited and debited, and is made the basis of the more detailed explanations of the causes of increase and decrease given under the heads of the report to which they relate :—

| | | 1891-92. | 1892-93. | Increase. | Decrease. |
|---|---|---|---|---|---|
| *Receipts.* | | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| Salt... ... ... | Imperial ... ... | 2,25,81,556 7 6 | 2,17,41,192 6 5 | ..... | 8,40,364 1 1 |
| | Provincial ... ... | 57,290 7 11 | 65,126 11 1 | 7,836 3 2 | ..... |
| | Total ... | 2,26,38,846 15 5 | 2,18,06,319 1 6 | 7,836 3 2 | 8,40,364 1 1 |
| Sea Customs ... | Imperial ... ... | 9,313 10 1 | 17,895 4 7 | 8,581 10 6 | ..... |
| | Provincial ... ... | 8,487 9 4 | 8,453 14 0 | ..... | 33 11 4 |
| | Total ... | 17,801 3 5 | 26,349 2 7 | 8,581 10 6 | 33 11 4 |
| Land Customs ... | Imperial ... ... | 13,699 7 4 | 42,722 11 8 | 29,023 4 4 | ..... |
| | Provincial ... ... | ..... | ..... | ..... | ..... |
| | Total ... | 13,699 7 4 | 42,722 11 8 | 29,023 4 4 | ..... |
| Abkári ... ... | Provincial ... ... | 15,75,475 9 0 | 16,22,918 0 3 | 47,442 7 3 | ..... |
| Port-Dues, &c. ... | Local ... ... ... | 77,259 10 8 | 89,091 11 11 | 11,832 1 3 | ..... |
| Total ... ... | Imperial ... ... | 2,26,04,569 8 11 | 2,18,01,810 6 8 | ..... | 8,02,759 2 3 |
| | Provincial ... ... | 16,41,253 10 3 | 16,96,498 9 4 | 55,244 15 1 | ..... |
| | Local ... ... | 77,259 10 8 | 89,091 11 11 | 11,832 1 3 | ..... |
| | Total ... | 2,43,23,082 13 10 | 2,35,87,400 11 11 | 67,077 0 4 | 8,02,759 2 3 |
| *Expenditure.* | | | | | |
| Salt... ... ... | Imperial ... ... | 15,84,349 2 4 | 15,83,147 7 4 | ..... | 1,201 11 0 |
| | Provincial ... ... | ..... | ..... | ..... | ..... |
| | Total ... | 15,84,349 2 4 | 15,83,147 7 4 | ..... | 1,201 11 0 |
| Sea Customs ... | Imperial ... ... | 1,30,832 10 6 | 1,31,341 7 7 | 508 13 1 | ..... |
| | Provincial ... ... | ..... | ..... | ..... | ..... |
| | Total ... | 1,30,832 10 6 | 1,31,341 7 7 | 508 13 1 | ..... |
| Service Haks ... | Provincial ... ... | 10,069 13 0 | 15,267 9 10 | 5,197 12 10 | ..... |
| Abkári ... ... | Provincial ... ... | 37,115 8 11 | 38,551 2 1 | 1,435 9 2 | ..... |
| Ports Dues, &c. ... | Local Funds ... ... | 83,422 8 11 | 60,848 4 0 | ..... | 22,574 4 11 |
| Total ... ... | Imperial ... ... | 17,15,181 12 10 | 17,14,488 14 11 | ..... | 692 13 11 |
| | Provincial ... ... | 47,185 5 11 | 53,818 11 11 | 6,633 6 0 | 22,574 4 11 |
| | Local Funds ... ... | 83,422 8 11 | 60,848 4 0 | ..... | ..... |
| | Total ... | 18,45,789 11 8 | 18,29,155 14 10 | 6,633 6 0 | 23,267 2 10 |

The percentage of charges to gross receipts is 7·75 against 7·58 in the previous year.

## SALT REVENUE.

SALT REVENUE.

Sources of supply.

13. There was no change in the sources whence the supply of salt is obtained in this Presidency.

Cost price of Salt at the works.

The cost price of the salt produced at the Government works at Khárághoda and Bulsár remained unaltered. At the works in the Northern and Middle Konkan the maximum, minimum and average prices were the same as in the previous year. But at Shiroda the average price rose from 3 annas 4 pies to 3 annas 9 pies and at Sánikatta from 2 annas 4 pies to 3 annas per maund. This rise in price is to be attributed to the restriction now placed on the exportation of Goa salt by sea owing to the operation of the Transport of Salt Act, and the consequent greater demand for Shiroda and Sánikatta salt.

14. The following table shows the maximum, minimum and average prices at the Northern and Middle Konkan, Shiroda and Sánikatta salt-works :—

| | Northern and Middle Konkan. | | Shiroda. | | Sa'nikatta. | |
|---|---|---|---|---|---|---|
| | 1891-92. | 1892-93. | 1891-92. | 1892-93. | 1891-92. | 1892-93. |
| | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| Maximum per maund ... | 0 6 0 | 0 6 0 | 0 6 0 | 0 8 0 | 0 4 0 | 0 4 0 |
| Minimum do. ... | 0 0 1 | 0 0 1 | 0 0 3 | 0 1 0 | 0 0 6 | 0 2 0 |
| Average do. ... | 0 1 11 | 0 1 11 | 0 3 4 | 0 3 9 | 0 2 4 | 0 3 0 |

Number of works open and in operation.

15. From the subjoined table it will be seen that the number of salt-works open and in operation during the year under report is less by 62 than in the previous year :—

| | | Salt-works open. | | Increase. | Decrease. |
|---|---|---|---|---|---|
| | | 1891-92. | 1892-93. | | |
| Government ... | Runn Works ... | 2 | 2 | ... | ... |
| | Bulsár Works .. | 1 | 1 | ... | ... |
| Private or leased... | Umbargaon... ... | 1 | 1 | ... | ... |
| | Bassein ... ... | 28 | 28 | ... | ... |
| | Ghodbandar ... | 45 | 45 | ... | ... |
| | Trombay ... ... | 23 | 23 | ... | ... |
| | Mátunga ... ... | 26 | 26 | ... | ... |
| | Uran ... ... | 88 | 88 | ... | ... |
| | Karanja ... ... | 26 | 26 | ... | ... |
| | Panvel ... ... | 19 | 19 | ... | ... |
| | Pen ... ... ... | 32 | 32 | ... | ... |
| | Shiroda ... ... | 27 | 27 | ... | ... |
| | Sánikatta ... ... | 128 | 66 | ... | 62 |
| | Total ... | 446 | 384 | ... | 62 |

The whole decrease of 62 in the number of works worked occurred at Sanikatta. The salt at that place was formerly stored in Kothars (warehouses). It was decided to introduce the open-air storage system and accordingly the Kothars were pulled down. It was found, however, that the space available was insufficient for the storage of all the salt produced in heaps, and some of the maliks who had large stocks of old salt on hand could not manufacture new salt for want of storage room. The change was unfortunately carried out hurriedly, without due preparation, and it has given and will continue to give much trouble.

Production.

16. The table given below shows (*a*) the total production, (*b*) loss and wastage, (*c*) removals and (*d*) balance of salt in stock at the end of the year for each of the last five years. Details for each táluka will be found in Appendix V :—

| Years. | | Stock in hand on 1st April, including Agencies and Depôts for Barágra Salt. | Manufactured and brought to account during the year. | Total Stock. | Loss and Wastage. | Percentage of Loss and Wastage to Total Stock. | Removal during the year. | | | Balance on 31st March. |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Full Duty. | Duty-free on nominal duty. | Total. | |
| | | Ind. Mds. s. t. | Ind. Mds. s. t. | Ind. Mds. s. t. | Ind. Mds. s. t. | | Ind. Mds. s. t. | Ind. Mds. s. t. | Ind. Mds. s. t. | Ind. Mds. s. t. |
| 1892-93. | *a.*—Barágra ... ... | 17,19,865 39 0 | 23,41,329 8 0 | 40,61,195 7 0 | 87,773 25 0 | 2·01 | 16,35,657 0 0 | 1,031 20 0 | 16,86,688 20 0 | 22,86,733 2 0 |
| | *b.*—Bulsár ... ... | 1,65,036 0 0 | 3,18,097 0 0 | 4,83,133 0 0 | 1,48,615 0 0 | 37·6 | 3,21,760 0 0 | ..... | 3,21,760 0 0 | 12,758 0 0 |
| | *c.*—Rest of Presidency. | 21,23,929 10 40 | 64,96,856 33 3 | 85,20,786 3 43 | 8,83,174 4 0 | 10·36 | 61,94,155 19 20 | 5,13,277 38 0 | 67,07,433 18 0 | 9,30,178 21 43 |
| | Total ... | 39,08,831 9 40 | 91,56,283 1 3 | 1,30,65,114 10 43 | 11,19,562 29 0 | 8·56 | 82,01,572 19 20 | 5,14,309 18 60 | 67,15,881 38 0 | 32,29,669 23 43 |
| 1891-92. | *a.*—Barágra ... ... | 14,85,204 9 0 | 19,77,132 0 0 | 34,62,336 9 0 | 71,294 30 0 | 2·05 | 16,69,644 0 0 | 1,531 20 0 | 16,71,175 20 0 | 17,19,865 39 0 |
| | *b.*—Bulsár ... ... | 1,09,014 0 0 | 4,03,105 0 0 | 5,12,119 0 0 | 11,869 0 0 | 2·31 | 3,35,214 0 0 | ..... | 3,35,214 0 0 | 1,65,036 0 0 |
| | *c.*—Rest of Presidency. | 23,15,912 25 56 | 78,92,324 19 22 | 1,02,08,237 4 78 | 11,57,780 11 16 | 11·34 | 64,07,604 7 40 | 6,18,923 15 62 | 70,26,527 23 22 | 20,23,929 10 40 |
| | Total ... | 39,10,130 34 56 | 1,02,72,561 19 22 | 1,41,82,692 13 78 | 12,40,944 1 16 | 8·74 | 84,12,462 7 40 | 6,20,454 35 62 | 90,32,917 3 22 | 39,08,831 9 40 |
| | *d.*—Portuguese Territory ... ... | 2,75,784 2 0 | 4,88,272 35 40 | 7,64,056 37 40 | 3,75,791 19 40 | 3·77 | 2,43,913 3 0 | 1,44,352 15 0 | 3,88,265 18 0 | ..... |
| | Grand Total ... | 41,85,914 36 56 | 1,07,60,834 14 62 | 1,49,46,749 11 38 | 16,16,736 20 56 | 8·49 | 86,56,375 10 40 | 7,64,807 10 62 | 94,21,182 21 22 | 39,08,831 9 40 |

| Years. | | Stock in hand on 1st April, including Agencies and Depôts for Barágra Salt. | Manufactured and brought to account during the year. | Total Stock. | Loss and Wastage. | Percentage of Loss and Wastage to Total Stock. | Removals during the year. | | | Balance on 31st March. |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Full Duty. | Duty-free or nominal duty. | Total. | |
| | | Ind. Mds. s. t. | Ind. Mds. s. t. | Ind. Mds. s. t. | Ind. Mds. s. t. | | Ind. Mds. s. t. | Ind. Mds. s. t. | Ind. Mds. s. t. | Ind. Mds. s. t. |
| 1890-91. | *a.*—Barágra ... ... | 16,21,324 9 0 | 15,53,935 38 0 | 31,75,260 7 0 | 83,304 18 0 | 2·63 | 16,05,130 0 0 | 1,031 20 0 | 16,06,161 20 0 | 14,85,204 9 0 |
| | *b.*—Bulsár ... ... | 2,29,517 0 0 | 2,97,832 0 0 | 5,27,349 0 0 | 1,01,714 0 0 | 19·28 | 3,16,621 0 0 | ..... | 3,16,621 0 0 | 1,09,014 0 0 |
| | *c.*—Rest of Presidency. | 30,00,453 31 70 | 65,98,693 26 70 | 95,99,147 18 60 | 1,02,417 27 70 | 10·44 | 56,80,781 15 40 | 6,00,035 29 54 | 62,80,817 5 14 | 23,15,912 23 56 |
| | Total ... | 48,51,295 0 70 | 84,50,461 24 70 | 1,33,01,756 25 60 | 11,88,026 5 70 | 8·93 | 76,02,532 15 40 | 6,01,067 9 54 | 82,03,599 25 14 | 39,10,130 34 56 |
| | *d.*—Portuguese Territory ... ... | 2,24,927 0 31 | 4,94,274 7 0 | 7,19,201 7 31 | 28,618 26 31 | 3·98 | 2,70,463 35 0 | 1,44,334 24 0 | 4,14,798 19 0 | 2,75,784 2 0 |
| | Grand Total ... | 50,76,222 1 21 | 89,44,735 31 70 | 1,40,20,957 33 11 | 12,16,644 32 21 | 8·67 | 78,72,996 10 40 | 7,45,401 33 54 | 86,18,398 4 14 | 41,85,914 36 56 |
| 1889-90. | *a.*—Barágra ... ... | 18,54,342 0 19 | 14,12,816 2 0 | 32,67,158 21 0 | 24,401 32 0 | ·07 | 16,20,401 0 0 | 1,031 20 0 | 16,21,432 20 0 | 16,21,324 9 0 |
| | *b.*—Bulsár ... ... | 1,91,390 0 0 | 3,61,801 0 0 | 5,53,191 0 0 | 20,529 0 0 | 3·76 | 3,02,845 0 0 | ..... | 3,02,845 0 0 | 2,29,517 0 0 |
| | *c.*—Rest of Presidency. | 13,59,138 3 0 | 81,93,175 36 70 | 95,52,313 39 70 | 6,19,650 17 40 | 6·48 | 53,79,859 5 40 | 5,52,350 25 0 | 59,32,209 30 40 | 30,00,453 31 70 |
| | Total ... | 34,04,870 22 0 | 99,67,792 38 70 | 1,33,72,663 20 70 | 6,64,881 9 40 | 4·97 | 73,03,105 5 40 | 5,53,382 5 0 | 78,56,487 10 40 | 48,51,295 0 70 |
| | *d.*—Portuguese Territory ... ... | 1,06,422 27 40 | 5,58,575 4 40 | 6,64,997 32 0 | 21,372 6 49 | 3·21 | 2,49,563 19 0 | 1,69,135 6 0 | 4,18,698 25 0 | 2,24,927 0 31 |
| | Grand Total ... | 35,11,293 9 40 | 1,05,26,368 3 30 | 1,40,37,661 12 70 | 6,86,253 16 9 | 4·88 | 75,52,668 24 40 | 7,22,517 11 0 | 82,75,185 35 40 | 50,76,222 1 21 |
| 1888-89. | *a.*—Barágra ... ... | 11,93,425 18 0 | 22,61,503 1 0 | 34,54,928 19 0 | 89,453 20 0 | 2·58 | 15,10,101 0 0 | 1,031 20 0 | 15,11,132 20 0 | 18,54,342 19 0 |
| | *b.*—Bulsár ... ... | 1,11,333 0 0 | 4,11,543 0 0 | 5,22,876 0 0 | 14,422 0 0 | 2·75 | 3,17,064 0 0 | ..... | 3,17,064 0 0 | 1,91,390 0 0 |
| | *c.*—Rest of Presidency. | 4,28,145 10 47 | 76,76,317 18 40 | 81,04,462 29 7 | 6,34,103 37 47 | 7·82 | 55,18,268 13 40 | 5,92,952 15 0 | 61,11,220 28 40 | 13,59,138 3 0 |
| | Total ... | 17,32,903 28 47 | 1,03,49,363 19 40 | 1,20,82,267 8 7 | 7,37,979 17 47 | 6·107 | 73,45,433 13 40 | 5,93,983 35 0 | 79,39,417 8 40 | 34,04,870 22 0 |
| | *d.*—Portuguese Territory ... ... | 1,67,649 1 40 | 3,37,252 6 40 | 5,04,901 8 0 | 29,775 31 40 | 5·89 | 1,87,062 12 0 | 1,81,640 17 0 | 3,68,702 29 0 | 1,06,422 27 40 |
| | Grand Total ... | 19,00,552 30 7 | 1,06,86,615 26 0 | 1,25,87,168 16 7 | 7,67,755 9 7 | 6·25 | 75,32,495 25 40 | 7,75,624 12 0 | 83,08,119 37 40 | 35,11,293 9 40 |

The total of loss and wastage is made up of the following figures :—

| | Mds. | s. | t. |
|---|---|---|---|
| Wastage from moisture... ... ... | 3,15,975 | 8 | 60 |
| Loss on account of over-estimation ... | 6,62,898 | 17 | 60 |
| Salt destroyed ... ... ... ... | 53,003 | 35 | 40 |
| Loss by floods ... ... ... ... | 87,347 | 0 | 0 |
| Other causes ... ... ... ... | 338 | 7 | 0 |
| Total ... | 11,19,562 | 29 | 0 |

Opening balances, season's produce, closing balances, Runn Works.

17. The accounts of Barágra salt opened with a balance of maunds 17,19,865-39-0. The quantity manufactured and brought to account during the year amounted to maunds 23,41,329-8-0 or maunds 3,64,197-8-0 more than in the previous year. The sales exceeded those of the previous year by maunds 15,513-0-0, leaving a balance of maunds 22,86,733-2-0.

Dhárásna.

18. The opening balance at Dhárásna was maunds 1,65,036. The quantity manufactured was maunds 3,18,097 or maunds 85,008 less than that of the previous year. The decrease is due to the early burst of the monsoon in June 1892, which stopped the manufacture and destroyed a large quantity of salt already formed in the pans. The sales during the year were 3,21,760 maunds, or maunds 13,454 less than those of the previous year, leaving a balance at the close of the year of maunds 12,758. The sales would have been much larger but for a heavy flood which occurred on the 4th September 1892 at Dhárásna and destroyed 87,300 maunds of salt. The remaining stock was insufficient to meet the demands and issues were limited to salt required for local consumption.

Rest of the Presidency.

19. The accounts of the rest of the Presidency opened with a balance of maunds 20,23,929-10-40. The produce of the year was less than in the previous year by maunds 13,95,467-26-19 and below that of 1890-91 by maunds 1,01,836-33-67. The decrease

in production which was common to all the tálukas is attributable to the early burst of the monsoon and the unfavourable nature of the season. The sales of the year amounted to maunds 67,07,433-18-0, and may be considered satisfactory, though they were less by maunds 3,19,094-5-22 than in the previous year which had been marked by unprecedentedly large demands. They showed an excess of maunds 4,04,292 over the average of the last five years. The balance left at the close of the year was maunds 9,30,178-21-43. It may be remarked that this is the smallest balance recorded during the past seven years.

Loss and Wastage.

20. The total quantity of salt written off as loss and wastage amounted to maunds 11,19,562-29-0, showing a decrease of maunds 1,21,381-12-16 as compared with the quantity written off under this head in the previous year. The loss and wastage would have been further reduced but for the floods at Dhárásna which, as stated above, destroyed 87,300 maunds of salt. The improvement must be attributed partly to the reversion of the old conical heap system which is better understood and more easily worked by the kárkúns than the rectangular heap system; and partly to greater care in estimating the contents of the heaps and keeping stock accounts.

Barágára Salt.

21. The wastage recorded in Barágara salt was maunds 87,773-25-0 or maunds 16,478-35-0 more than that recorded in the previous year. This was chiefly due to the fact that much of the salt produced in 1892 was friable and more than usually liable to wastage in the open stores, while the rainfall of the year was unusually heavy.

Dhárásna Salt.

22. The quantity written off at Dhárásna was maunds 1,48,615 or maunds 1,36,746 more than in the previous year. Owing to heavy floods on the 4th September 1892, maunds 87,300 were washed away, and the over-estimation of maunds 61,315 is stated to be due to the imperfect working of the rectangular heap system. The explanation is not altogether satisfactory and the matter will form the subject of special inquiry next fair season.

Distribution. Baragara Salt.

23. The manner in which issues of Barágara salt were distributed during 1892-93 and in the previous year is shown below :—

| | 1891-92. | | | | | 1892-93. | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | For Local Consumption. | For Consignment by Railway to Central Provinces. | For Consignment by Railway to North-West Provinces. | For Export to Central India, including Málwa and Rájputána. | Total. | For Local Consumption. | For Consignment by Railway to Central Provinces. | For Consignment by Railway to North-West Provinces. | For Export to Central India, including Málwa and Rájputána. | Total. |
| | Mds. s. | Mds. | Mds. | Mds. | Mds. s. | Mds. s. | Mds. | Mds. | Mds. | Mds. s. |
| Khárághoda ... ... | 64,373 20 | 4,65,381 | 3,20,934 | 2,76,361 | 11,27,049 20 | 55,676 20 | 4,54,167 | 3,41,226 | 2,91,403 | 11,42,472 20 |
| Ahmedabad Depôt ... | 1,13,722 0 | ..... | ..... | 22,122 | 1,35,844 0 | 1,08,679 0 | ... | ..... | 16,637 | 1,25,316 0 |
| Agencies ... ... | 3,50,531 0 | ..... | ..... | 57,751 | 4,08,282 0 | 3,62,593 0 | 3,081 | ..... | 53,226 | 4,18,900 0 |
| Total ... | 5,28,626 20 | 4,65,381 | 3,20,934 | 3,56,234 | 16,71,175 20 | 5,26,948 20 | 4,57,248 | 3,41,226 | 3,61,266 | 16,86,688 20 |

The issues show an increase of maunds 15,513 as compared with the previous year.

From Khárághoda.

24. The issues from the Main Stores, Khárághoda, to the North-West Provinces and Central India, show an increase of maunds 20,292 and 15,042 respectively, while there was a decrease of maunds 8,697 and 11,214 in the removals for local consumption and Central Provinces respectively. The net result, however, is an increase of maunds 15,423 in issues from the Main Stores as compared with the previous year.

Distribution.

Baragra Salt

From the Ahmedabad Depôt and the Agencies

25. The issues at the Ahmedabad Depôt show a decrease of maunds 5,043 and 5,485 respectively in removals for local consumption and on account of exports to Central India, *i. e.* Málwa and Rájputána. It will be seen, however, that the decrease of 10,528 maunds in issues from the Ahmedabad Depôt was counterbalanced by a corresponding increase (10,618 maunds) in removals from the agencies.

Opening of new Agency at Limkheda within Bombay Presidency.

26. A new agency was opened on the 21st February 1893 on the Godhra-Rutlam line at Limkheda, which is 25 miles from Godhra. Before this agency was opened, nearly 28 per cent. of the salt sold by the Government agents was sold at the Godhra station, and owing to the rate of freight paid to the Railway Company being higher than that recovered from the public, the loss on these sales amounted to about Rs. 9,000. It is true that this loss was recouped by gain on the sales at Khárágodha and Ahmedabad, the net gain to Government being about Rs. 5,000 a year. This net gain was, however, deemed insufficient to cover the losses that would probably occur if new agencies were opened beyond Godhra, and consequently the selling price was increased by 1 anna 6 pies at agencies to the east of the Máhi river. Thus the price (including the duty) charged at Godhra and Limkheda is now Rs. 2-15-0 as against Rs. 2-13-6 at the other agencies and the Ahmedabad Depôt.

Distribution considered according to destination.

27. Dealing with each branch of the trade separately, the following table shows in detail the issues for local consumption. There is a decrease in the issues for the Ahmedabad and Kaira districts, the Máhi and Rewa Kántha Agencies, Cambay, Bombay and Poona of maunds 2,443, 247, 3,164, 2,895, 50, 161 and 6 respectively, and an increase of maunds 265, 2,976, 528, 3,300 and 219 in removals to Broach, the Panch Maháls, Gáikwár's Territory, and the Pálanpur and Káthiawár Agencies as compared with the figures for the previous year. The variations are small and do not call for special remarks :—

| District. | From | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Khárághoda. | | Ahmedabad Depôt. | | Agencies. | | Total. | |
| | 1891-92. | 1892-93. | 1891-92. | 1892-93. | 1891-92. | 1892-93. | 1891-92. | 1892-93. |
| | Mds. s. | Mds. s. | Mds. s. | Mds. s. | Mds. s. | Mds. s. | Mds. s. | Mds. s. |
| Ahmedabad ... ... ... | 9,644 20 | 9,847 20 | 85,376 0 | 79,657 0 | 29,402 0 | 32,475 0 | 1,24,422 20 | 1,21,979 20 |
| Kaira ... ... ... ... | ... | ... | 580 0 | 531 0 | 96,331 0 | 96,133 0 | 96,911 0 | 96,664 0 |
| Broach ... ... ... | 269 0 | 534 0 | ... | ... | ... | ... | 269 0 | 534 0 |
| Panch Maháls ... ... | ... | ... | ... | ... | 71,973 0 | 74,949 0 | 71,973 0 | 74,949 0 |
| Gáikwár's Territory ... | 37,827 0 | 30,039 0 | 3,138 0 | 3,120 0 | 84,328 0 | 93,162 0 | 1,25,793 0 | 1,26,321 0 |
| Mahi Kántha Agency ... | 5,325 0 | 1,834 0 | 23,736 0 | 24,798 0 | 18,021 0 | 17,286 0 | 47,082 0 | 43,918 0 |
| Rewa Kántha Agency ... | ... | 3 0 | 892 0 | 565 0 | 23,463 0 | 20,892 0 | 24,355 0 | 21,460 0 |
| Pálanpur Agency ... ... | 6,630 20 | 7,095 20 | ... | ... | 24,429 0 | 27,264 0 | 31,059 20 | 34,359 20 |
| Káthiáwár Agency... ... | 1,783 20 | 1,994 20 | ... | 8 0 | ... | ... | 1,783 20 | 2,002 20 |
| Cambay ... ... ... | 2,403 0 | 4,005 0 | ... | ... | 2,084 0 | 432 0 | 4,487 0 | 4,437 0 |
| Bombay ... ... ... | 473 0 | 312 0 | ... | ... | ... | ... | 473 0 | 312 0 |
| Poona... ... ... ... | 18 0 | 12 0 | ... | ... | ... | ... | 18 0 | 12 0 |
| Total ... | 64,373 20 | 55,676 20 | 1,13,722 0 | 1,08,679 0 | 3,50,531 0 | 3,62,593 0 | 5,28,626 20 | 5,26,948 20 |

Free issues under agreements with Native States.

28. As usual the total quantity of salt shown above as issued for local consumption includes 1,031 maunds and 20 seers granted free of duty to the Native States named in the margin, by way of compensation for the suppression of their salt-works. No salt was requisitioned by the Cambay State in the year under report.

| | M. | S. |
|---|---|---|
| Pátri ... ... ... | 340 | 20 |
| Jinjhuváda ... ... | 340 | 20 |
| Rádhanpur ... ... | 350 | 20 |
| Total ... | 1,031 | 20 |

Central Provinces.

29. The exports to the Central Provinces from the Main Stores show a decrease of maunds 11,214.

**Distribution.**

Barágra Salt.

The following table exhibits the quantities consigned to each station in the Central Provinces :—

| Names of Stations. | 1891-92. | 1892-93. | Increase. | Decrease. |
|---|---|---|---|---|
| | Mds. | Mds. | Mds. | Mds. |
| Badnera ... ... ... | 45,924 | 45,123 | ... | 801 |
| Harda ... ... ... | 24,297 | 24,030 | ... | 267 |
| Timarni ... ... ... | 5,607 | 5,073 | ... | 534 |
| Sioni ... ... ... | 16,821 | 15,753 | ... | 1,068 |
| Itársi ... ... ... | 15,219 | 14,952 | ... | 267 |
| Bágra ... ... ... | 5,073 | 5,607 | 534 | ... |
| Semri ... ... .. | 2,670 | 1,602 | ... | 1,068 |
| Soházpur ... ... ... | 4,005 | 4,272 | 267 | ... |
| Piparia ... ... ... | 10,947 | 11,214 | 267 | ... |
| Bankheri ... ... ... | 11,214 | 9,078 | ... | 2,136 |
| Gadarwara ... ... ... | 33,909 | 34,710 | 801 | ... |
| Sehora ... ... ... | 1,335 | 267 | ... | 1,068 |
| Kareli ... ... ... | 23,496 | 21,894 | ... | 1,602 |
| Narsingpur ... ... ... | 9,612 | 10,947 | 1,335 | ... |
| Chindwára ... ... ... | 19,224 | 16,020 | ... | 3,204 |
| Saipura ... ... ... | 3,738 | 3,738 | ... | ... |
| Sehora Road ... ... | 17,088 | 16,020 | ... | 1,068 |
| Salimnabad ... ... ... | 3,738 | 4,539 | 801 | ... |
| Katni ... ... ... | 37,380 | 37,647 | 267 | ... |
| Myhero ... ... ... | 5,874 | 6,675 | 801 | ... |
| Hoshangabad ... ... | 3,204 | 3,738 | 534 | ... |
| Khirkian ... ... ... | 5,073 | 4,539 | ... | 534 |
| Saugor ... ... ... | 28,302 | 36,846 | 8,544 | ... |
| Jabalpur ... ... ... | 119,082 | 104,931 | ... | 14,151 |
| Umaria ... ... ... | ... | 267 | 267 | ... |
| Babai ... ... ... | 267 | ... | ... | 267 |
| Deori ... ... ... | 9,345 | 8,811 | ... | 534 |
| Pagdhal ... ... ... | 267 | ... | ... | 267 |
| Karaklul ... ... ... | 801 | 801 | ... | ... |
| Khandwa ... ... ... | 267 | 1,602 | 1,335 | ... |
| Panager ... ... ... | 534 | ... | ... | 534 |
| Gandia ... ... ... | 267 | ... | ... | 267 |
| Garakata ... ... ... | 267 | 1,068 | 801 | ... |
| Tumsar Road ... ... | 267 | ... | ... | 267 |
| Khoray ... ... ... | 267 | ... | ... | 267 |
| Pendru Road ... ... | ... | 267 | 267 | ... |
| Murtizápur ... ... ... | ... | 267 | 267 | ... |
| Damoli ... ... ... | ... | 1,335 | 1,335 | ... |
| Chundia ... ... ... | ... | 267 | 267 | ... |
| Bhowanpur ... ... ... | ... | 267 | 267 | ... |
| Total ... | 465,381 | 4,54,167 | 18,957 | 30,171 |

North-West Provinces.

30. The exports to the North-West Provinces show, as already observed, an increase of maunds 20,292 as compared with the preceding year. This is chiefly due to larger demands at Azimghur, Ajodhya, Fyzabad and Gonda. The consignments to stations in the North-Western Provinces for last two years are shown below :—

| Names of Stations. | 1891-92. | 1892-93. | Increase. | Decrease. |
|---|---|---|---|---|
| | Mds. | Mds. | Mds. | Mds. |
| Cawnpore ... ... ... | ... | 267 | 267 | ... |
| Allahabad ... ... ... | 267 | ... | ... | 267 |
| Chunur ... ... ... | 267 | ... | ... | 267 |
| Benares ... ... ... | 17,622 | 17,889 | 267 | ... |
| Jumaneali ... ... ... | 16,020 | 13,884 | ... | 2,136 |
| Jaunpur ... ... ... | 50,730 | 40,851 | ... | 9,879 |
| Tarighat ... ... ... | 25,632 | 23,229 | ... | 2,403 |
| Sháhgunj ... ... ... | 35,778 | 34,710 | ... | 1,068 |
| Fyzabad ... ... ... | 11,748 | 17,355 | 5,607 | ... |
| Malipur ... ... ... | 6,675 | 6,408 | ... | 267 |
| Akherpur ... ... ... | 23,229 | 25,899 | 2,670 | ... |

Distribution Barágra Salt

| Names of Stations. | 1891-92. | 1892-93. | Increase. | Decrease. |
|---|---|---|---|---|
| | Mds. | Mds. | Mds. | Mds. |
| Gosaigunj ... ... ... | 8,811 | 6,408 | ... | 2,403 |
| Ajodhyaghát ... ... | 41,118 | 36,312 | ... | 4,806 |
| Sháhjanwa ... ... ... | 7,476 | 8,277 | 801 | ... |
| Nawábjang ... ... ... | 801 | 534 | ... | 267 |
| Dildamagar ... ... ... | 4,806 | 7,209 | 2,403 | ... |
| Kálilabad ... ... ... | 8,811 | 7,743 | ... | 1,068 |
| Sivpur ... ... ... | 267 | 801 | 534 | ... |
| Gondu ... ... ... | 534 | 4,806 | 4,272 | ... |
| Basti... ... ... ... | 4,539 | 4,005 | ... | 534 |
| Chavri Chavra ... ... | 267 | ... | ... | 267 |
| Kamria ... ... ... | 1,869 | 1,335 | ... | 534 |
| Mankápur ... ... ... | 1,869 | 2,670 | 801 | ... |
| Manderwa ... ... ... | 4,539 | 5,340 | 801 | ... |
| Ajodhya ... ... ... | 43,788 | 53,400 | 9,612 | ... |
| Dibai ... ... ... | 267 | ... | ... | 267 |
| Behrámghát ... ... | 534 | 267 | ... | 267 |
| Chandansi ... ... ... | 267 | ... | ... | 267 |
| Dhuna ... ... ... | 267 | 267 | ... | ... |
| Azimgarh ... ... ... | ... | 13,083 | 13,083 | ... |
| Farukabad ... ... ... | ... | 534 | 534 | ... |
| Manikpur ... ... ... | ... | 2,403 | 2,403 | ... |
| Máshanwa ... ... ... | ... | 801 | 801 | ... |
| Campviganj... ... ... | ... | 534 | 534 | ... |
| Ganda ... ... ... | ... | 801 | 801 | ... |
| Belharghát ... ... ... | ... | 267 | 267 | ... |
| Agra ... ... ... | 2,136 | 2,937 | 801 | ... |
| Total ... | 320,934 | 341,226 | 47,259 | 26,967 |

Rájputana, Central India and Bengal.

31. The total issues for Rájputána (including Málwa), Central India and Bengal show a further improvement, the issues being 8,113 maunds in excess of those of the previous year.

Málwa.

32. The consignments to stations in Málwa for the last two years are shown below:—

| Stations. | 1891-92. | 1892-93. | Increase. | Decrease. |
|---|---|---|---|---|
| | Mds. | Mds. | Mds. | Mds. |
| Mhow ... ... ... ... | 28,035 | 26,967 | ... | 1,068 |
| Indore ... ... ... ... | 97,455 | 1,05,732 | 8,277 | ... |
| Fatehabad ... ... ... | 5,607 | 4,005 | ... | 1,602 |
| Ujjain ... ... ... ... | 46,191 | 49,662 | 3,471 | ... |
| Chambal ... ... ... | 2,136 | 1,869 | ... | 267 |
| Bárnagar ... ... ... | 20,025 | 22,962 | 2,937 | ... |
| Ránija ... ... ... ... | 267 | 267 | ... | ... |
| Pahlia ... ... ... ... | 534 | 267 | ... | 267 |
| Barwáha ... ... ... | 2,403 | 2,136 | ... | 267 |
| Jáora ... ... ... ... | 28,302 | 23,496 | ... | 4,806 |
| Dhodhar ... ... ... | 801 | 2,403 | 1,602 | ... |
| Mandesur ... ... ... | 23,496 | 26,700 | 3,204 | ... |
| Ratlám ... ... ... ... | 16,554 | 18,156 | 1,602 | ... |
| Nawli ... ... ... ... | 2,403 | 4,539 | 2,136 | ... |
| Ajnod ... ... ... ... | ... | 1,335 | 1,335 | ... |
| Partápgad ... ... ... | 267 | ... | ... | 267 |
| Neemuch ... ... ... | 267 | ... | ... | 267 |
| Mukhtiara ... ... ... | ... | 267 | 267 | ... |
| Total ... | 2,74,743 | 2,90,763 | 24,831 | 8,811 |

33. There has been an increase of maunds 16,020 on the whole. The decrease in exports to Jaora, noticed in the previous year's report, still continues. The principal increases noticeable are in the exports to Indore, Ujjain and Mandesur.

Distribution.

*Barágra Salt.*

34. The following table shows the sales of Barágra Salt since 1873-74 :—

| Year. | For Local Consumption. | For Export to Central Povinces. | For Export to North-West Provinces. | For Export to Central India and Rájputána and Málwa. | Total. |
|---|---|---|---|---|---|
| | Mds. | Mds. | Mds. | Mds. | Mds. |
| 1873-74 ... | 3,41,273 | 1,89,455 | ... | 79,364 | 6,10,092 |
| 1874-75 ... | 3,90,056 | 2,53,335 | ... | 25,424 | 6,68,815 |
| 1875-76 ... | 4,83,137 | 2,72,890 | ... | 49,172 | 8,05,199 |
| 1876-77 ... | 4,61,520 | 3,17,475 | ... | 51,798 | 9,30,793 |
| 1877-78 ... | 4,67,992 | 4,19,127 | ... | 80,237 | 9,76,356 |
| 1878-79 ... | 4,71,448 | 4,82,370 | 25,410 | 1,19,635 | 10,98,863 |
| 1879-80 ... | 3,80,888 | 5,39,280 | 1,12,770 | 3,13,481 | 13,46,419 |
| 1880-81 ... | 3,62,603 | 4,03,611 | 59,220 | 2,29,884 | 10,55,318 |
| 1881-82 ... | 4,77,934 | 34,232 | ... | 3,09,911 | 8,22,077 |
| 1882-83 ... | 4,48,885 | 4,28,610 | 5,460 | 2,84,712 | 11,67,667 |
| 1883-84 ... | 4,77,757 | 4,07,697 | 15,573 | 2,95,179 | 11,96,206 |
| 1884-85 ... | 4,89,651 | 4,58,916 | 24,030 | 3,71,359 | 13,43,956 |
| 1885-86 ... | 5,07,501 | 4,52,445 | 13,77,720 | 6,23,619 | 29,61,285 |
| 1886-87 ... | 4,94,875 | 4,60,905 | 6,17,037 | 5,16,188 | 20,89,005 |
| 1887-88 ... | 5,25,561 | 4,47,309 | 2,00,517 | 3,71,770 | 15,45,157 |
| 1888-89 ... | 4,80,519 | 4,19,190 | 2,70,204 | 3,41,219 | 15,11,132 |
| 1889-90 ... | 4,95,524 | 4,38,414 | 3,47,901 | 3,39,593 | 16,21,432 |
| 1890-91 ... | 4,92,406 | 4,26,666 | 3,37,488 | 3,49,601 | 16,06,161 |
| 1891-92 ... | 5,28,626½ | 4,65,381 | 3,20,934 | 3,56,234 | 16,71,175½ |
| 1892-93 ... | 5,26,948½ | 4,57,248 | 3,41,226 | 3,61,266 | 16,86,688½ |

The sales during the year under report exceeded those of the previous year by maunds 15,513, and are the largest on record except those of 1885-86 and 1886-87, when the failure of the Sambhar crop occasioned an abnormal demand for Barágra Salt.

Distribution of Sea Salt.

35. The following comparative statement shows the quantities of salt which were removed for consumption within and without the Presidency from Gujarát, Konkan and Kánara works in British territory together with the distribution of the issues :—

| From | For Export to | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Central Provinces. | | Central India. | | Nizám's Territory. | | Calcutta. | | British Malabár. | |
| | 1891-92. | 1892-93. | 1891-92. | 1892-93. | 1891-92. | 1892-93. | 1891-92. | 1892-93. | 1891-92. | 1892-93. |
| | Mds. | Mds. | Mds. | Mds. | Mds. | Mds. | Mds. | Mds. | Mds. | Mds. |
| Bulsár ... ... ... ... ... ... | ... | 960 | ... | ... | ... | ... | ... | ... | ... | ... |
| Umbargaon ... ... ... ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Bassein, Ghodbandar, Mátunga, Trombay, Uran, Karanja, Panvel and Pen ... | 13,53,688 | 11,50,507 | 20,253 | 11,396 | 7,18,151 | 7,56,384 | 6,39,658 | 5,50,332 | 12,22,197 | 14,29,719 |
| Shiroda ... ... ... ... ... ... | ... | ... | ... | ... | ... | ... | ... | ... | 720 | 9,359 |
| Sánikatta ... ... ... ... ... | ... | ... | ... | ... | ... | ... | ... | ... | 11,167 | 11,859 |
| Total ... | 13,53,688 | 11,51,467 | 20,253 | 11,396 | 7,18,151 | 7,56,384 | 6,39,658 | 5,50,332 | 12,34,084 | 14,50,937 |

| From | For Export to—*continued.* | | | | For Local Consumption. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Foreign Malabár (Travancore and Cochin). | | Mysore. | | In Portuguese India. | | Within the Presidency. | | Total. | |
| | 1891-92. | 1892-93. | 1891-92. | 1892-93. | 1891-92. | 1892-93. | 1891-92. | 1892-93. | 1891-92. | 1892-93. |
| | Mds. | Mds. | Mds. | Mds. | Mds. | Mds. | Mds. | Mds. | Mds. | Mds. |
| Bulsár ... ... ... ... ... ... | ... | ... | ... | ... | 10,371 | ... | 3,35,214 | 3,20,800 | 3,45,585 | 3,21,760 |
| Umbargaon ... ... ... ... ... | ... | ... | ... | ... | ... | ... | 8,605 | 9,550 | 8,605 | 9,550 |
| Bassein, Ghodbandar, Mátunga, Trombay, Uran, Karanja, Panvel and Pen ... | 6,06,832 | 4,96,590 | 75,502 | 1,11,605 | ... | ... | 22,14,580 | (a) 19,90,405 | 63,50,861 | 64,96,933 |
| Shiroda ... ... ... ... ... ... | ... | ... | ... | ... | ... | ... | 70,688 | 76,034 | 71,408 | 85,393 |
| Sánikatta ... ... ... ... ... | ... | ... | 396 | 290 | ... | ... | 84,424 | 1,03,405 | 95,987 | 1,15,554 |
| Total ... | 6,06,832 | 4,96,590 | 75,898 | 1,11,895 | 10,371 | ... | 27,13,511 | 25,00,194 | 73,72,446 | 70,29,195 |

(a) Includes 14,182 maunds sold from Government stocks at Castle Rock.

Distribution.
Sea Salt.
From Bulsár Salt-Works.

36. There is a decrease of maunds 23,825 in the sales from the Bulsár salt-works due to the stock of salt having run so low in the beginning of February that sales had to be limited till the new crop was ready in March. Had it not been for the loss caused by floods in September 1892, the sales would have exceeded those of the previous year.

From salt-works near Bombay.

37. The results shown for the salt-works in the neighbourhood of Bombay require some attention. The sales fell short of those of the previous year by 3,53,923 maunds, the details of which are shown below :—

| Increase. | | Decrease. | |
|---|---|---|---|
| | Mds. | | Mds. |
| Nizám's Territory ... | 38,233 | Central Provinces ... | 2,03,181 |
| British Malabár ... ... | 2,07,522 | Central India ... | 8,857 |
| Mysore ... ... ... | 36,103 | Calcutta ... ... | 89,326 |
| | | Foreign Malabár ... | 1,10,242 |
| | | Presidency... ... | 2,24,175 |
| | 2,81,858 | | 6,35,781 |
| | | *Deduct*—Increase ... | 2,81,858 |
| | | Net Decrease ... | 3,53,923 |

38. The improvement in exports to British Malabár and Mysore is almost entirely due to British salt being able to compete with Goa salt on more favourable terms owing to the termination of the Portuguese Treaty. The decrease in sales for Central India is trifling and calls for no remark. The Calcutta trade is notoriously uncertain and depends on the amount of refuse salt available and the rate of freights. A great quantity of refuse salt was got rid of last year and the abnormally small balances in stock at the end of the year show that there cannot be much to spare for Calcutta. Nevertheless the exports to Calcutta though 89,326 maunds less than in the previous year, exceeded those of 1890-91 by 1,02,050 maunds. The decline in issues of nominal duty salt for Foreign Malabár (Travancore and Cochin) is attributable to the failure of the State Contractor to carry out his engagements. So far as the Imperial revenue is concerned this is a matter for congratulation, since there is no doubt that much of the nominal duty salt exported to Foreign Malabár is consumed in British territory.

39. There remain the large decreases in sales for the Central Provinces and the Presidency. As regards the former I am not at present in a position to state whether the decrease may be due to Bombay sea-salt being replaced by salt from Northern India, or to the ordinary fluctuations of trade or to a combination of both causes. The report of the Northern India Salt Department will probably throw some light on the subject. But in the case of the Presidency it is certain that the markets were glutted by the abnormally heavy removals in the previous year. The figures given below show that the removals for the Presidency were greater by nearly 4½ lákhs of maunds in 1891-92 than in 1890-91 :—

| | Mds. |
|---|---|
| 1891-92 ... ... ... ... | 22,14,580 |
| 1890-91 ... ... ... ... | 17,65,206 |
| | 4,49,374 |

It is natural that in these circumstances the sales for the year under report should fall short of those for 1891-92, but at the same time it is satisfactory to note that they exceeded those for 1890-91 by 2,25,199 maunds.

Distribution.

Sea Salt.

Free issues.

40. The issues of duty-free salt amounted to 16,687 maunds 38 sers 60 tolás against 1,56,443 maunds 30 sers 62 tolás in 1891-92. The details are given in the subjoined table :—

| Issues. | 1891-92. | 1892-93. | More. | Less. |
|---|---|---|---|---|
| | Mds. s. t. | Mds. s. t. | Mds. s. t. | Mds. s. t. |
| 1. Under the terms of the Portuguese Treaty ... | 1,33,927 15 0 | ..... | ..... | 1,33,927 15 0 |
| 2. Under the terms of the Janjira convention ... | 9,936 15 62 | 8,166 39 20 | ..... | 1,769 16 42 |
| 3. To replace salt lost at sea before final check ... | 969 0 0 | 3,652 39 40 | 2,683 39 40 | ..... |
| 4. For fish-curing yards in British etrritory ... | 11,611 0 0 | 4,868 0 0 | ..... | 6,743 0 0 |
| Total ... | 1,56,443 30 62 | 16,687 38 60 | 2,683 39 40 | 1,42,439 31 42 |
| | | | *Deduct*—Increase ... | 2,683 39 40 |
| | | | Net Decrease ... | 1,39,755 32 2 |

The decrease of 1,39,756 maunds is due to the termination of the Anglo-Portuguese Treaty.

Consumption.

**Consumption.**

41. Before noticing the figures given under this head it is necessary to premise that they do not show the actual consumption during the year but the issues from the salt-works. As we have no means of ascertaining the stocks in the hands of the traders, we are unable to estimate the amount of salt actually consumed. When the stocks in the markets at the beginning of the year are large, as was the case in the year under report, the average consumption per head of the population deduced from the amount of salt issued during the year may show a decline although the real consumption of salt may have increased. This source of error seriously impairs the value of a comparison of any one year with another, though the comparison of one series of years with another would give fairly accurate results.

Consumption for the whole Presidency.

42. The total quantity of salt issued for consumption in the Presidency amounts to 32,28,489 maunds as shown in the margin. Taking the population at 23,902,006 according to the Census of 1891, the average per head comes to 11·11 as against 11·82 for the previous year.

| | Mds. |
|---|---|
| Barágra salt ... ... ... ... | 5,26,948 |
| Sea salt ... ... ... ... | 25,00,194 |
| | 30,27,142 |
| *Add*— | |
| Imported salt for local consumption ... ... ... ... | 2,01,347 |
| | 32,28,489 |

In Gujarát.

43. The quantity of salt removed for consumption in Gujárát was :—

| | Mds. |
|---|---|
| Barágra salt issued for local consumption ... | 5,26,948 |
| Bulsár salt ... ... ... | 3,21,760 |
| Konkan salt carried to Gujarát ... ... | 6,233 |
| | 8,54,941 |
| *Add*— | |
| Imported salt ... ... ... | 172 |
| | 8,55,113 |
| *Deduct*— | |
| Exports of Bulsár salt to districts outside the Province of Gujarát ... ... ... | 9,846 |
| | 8,45,267 |

This quantity for a population of 86,33,220 would give an average of 8·05 lbs. against 8·13 lbs. for the previous year.

Distribution Consumption.

44. The quantity of salt removed for consumption in other parts of the Presidency, *viz.*, the Konkan, the Deccan, Khándesh, the Southern Marátha Country and North Kánara, may be estimated as under:— In the rest of the Presidency.

| | Maunds. |
|---|---|
| Quantity of salt issued for the whole of the Presidency... | 32,28,489 |
| *Deduct*— | |
| Quantity of salt issued for Gujarát ... ... | 8,45,267 |
| | 23,83,222 |

The population affected being taken at 1,52,68,786 souls, the average per head would come to 12·84.

Rates of consumption per head of population contrasted.

45. The following statement shows the annual average removals per head of population for the whole Presidency, for Gujarát, and for Khándesh, the Deccan and other districts, respectively, according to the Census figures of 1891 :—

| Year. | For the whole Presidency including Janjira. | | Gujarat. | | Khandesh, the Deccan and other districts of the Presidency, including Janjira. | |
|---|---|---|---|---|---|---|
| | Population, 23,902,006. | | Population, 8,633,220. | | Population, 15,268,786. | |
| | Quantity of Salt removed for consumption. | Average per Head of Population. | Quantity of Salt removed for consumption. | Average per Head of Population. | Quantity of Salt removed for consumption. | Average per Head of Population. |
| | Mds. | Lbs. | Mds. | Lbs. | Mds. | Lbs. |
| 1891-92 ... ... | 34,35,283 | 11·82 | 8,53,570 | 8·13 | 25,81,713 | 13·91 |
| 1892-93 ... ... | 32,63,072 | 11·11 | 8,45,267 | 8·05 | 24,17,805 | 12·84 |

Wholesale market prices.

46. The following table shows the wholesale market prices of salt as distinguished from prices at the works in each district of the Presidency during the months of April, August and December of each of the calendar years 1891 and 1892. The rates quoted are those given in the price current lists published in the *Government Gazette* :—

| Districts. | April. | | August. | | December. | |
|---|---|---|---|---|---|---|
| | 1891. | 1892. | 1891. | 1892. | 1891. | 1892. |
| | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| Bombay ... ... ... | 3 15 4 | 3 15 6 | 3 15 4 | 3 15 6 | 3 15 4 | 4 2 8 |
| Ahmedabad ... ... | 3 0 4 | 3 0 4 | 3 0 4 | 8 0 4 | 3 0 4 | 2 14 6 |
| Kaira ... ... ... | 3 1 0 | 3 1 0 | 3 1 0 | 3 1 8 | 3 1 0 | 3 3 2 |
| Panch Mahals ... .. | 3 2 7 | 3 3 9 | 3 2 7 | 3 3 9 | 3 5 5 | 3 1 2 |
| Baroach ... ... ... | 3 1 4 | 3 2 0 | 3 2 8 | 3 2 0 | 3 1 9 | 3 0 4 |
| Surat ... ... ... | 3 3 5 | 3 3 7 | 3 3 5 | 3 3 7 | 3 3 5 | 3 7 6 |
| Thána ... ... ... | 3 3 4 | 3 3 0 | 3 3 0 | 3 3 0 | 3 3 0 | 3 7 2 |
| Kolába ... ... ... | 2 15 4 | 3 0 3 | 3 0 8 | 3 1 0 | 3 0 8 | 3 5 9 |
| Ratnágiri ... ... ... | 2 15 5 | 3 0 6 | 3 12 10 | 3 2 10 | 3 1 1 | 3 7 9 |
| Kánara ... ... ... | 3 9 7 | 3 7 11 | 3 10 3 | 3 8 11 | 3 9 7 | 4 1 6 |
| Násik ... ... ... | 3 0 8 | 3 4 10 | 3 1 10 | 3 4 10 | 3 6 2 | 3 0 11 |
| Khándesh ... ... | 3 11 10 | 3 12 7 | 4 3 2 | 3 9 10 | 3 13 3 | 3 8 3 |
| Ahmednagar ... ... | 3 4 4 | 3 9 6 | 3 3 10 | 3 2 7 | 3 5 9 | 3 5 1 |
| Sholápur ... ... ... | 3 5 7 | 3 4 11 | 3 6 6 | 3 4 11 | 3 5 9 | 3 7 11 |
| Poona ... ... ... | 3 4 6 | 3 10 9 | 3 6 5 | 3 8 8 | 3 8 0 | 3 8 1 |
| Sátára ... ... ... | 3 3 8 | 3 6 8 | 3 7 8 | 3 10 8 | 3 11 5 | 3 7 2 |
| Belgaum ... ... ... | 2 15 9 | 2 15 3 | 3 6 1 | 3 6 1 | 3 2 6 | 3 9 11 |
| Dhárwár ... ... ... | 3 14 1 | 3 9 11 | 3 13 8 | 3 10 10 | 3 12 8 | 4 1 4 |
| Bijápur ... ... ... | 3 14 9 | 3 14 11 | 3 14 11 | 4 0 0 | 3 14 11 | 3 8 8 |

In Bombay and the two adjoining districts Thána and Kolába there were no variations between the prices ruling in April and August 1892, but they rose by about 4 annas a maund in the December following. This rise may be attributed to the heavy rains during the last monsoon which retarded the manufacturing operations of the coming season and thus enhanced the value of old stocks of salt. There was also an increase of about 4 annas in Surat in December last as compared with the previous year, which

was due to the destruction of a large quantity of salt at Dhárasna by floods. In Kánara and Ratnágiri the prices ruling in August 1892 were lower than in the previous year but they rose in December 1892. The increase may be partly due to the operation of the Transport of Salt Act under which very little (if any) Goa salt can now find its way by sea into these two districts, which imported considerable quantities of such salt during the currency of the Treaty. The trade will, however, soon adapt itself to the new conditions, and it may be expected that prices will fall to some extent, though it is probable that Ratnágiri and Kánara can never be supplied with salt from the Konkan works quite as cheaply as they were from Goa.

Revenue and Expenditure.

COLLECTIONS.

47. The gross collections under the head of Salt Revenue in 1892-93 amounted to Rs. 2,18,06,319-1-6 against Rs. 2,26,38,846-15-5 in 1891-92, and show a decrease of Rs. 8,32,527-13-11; as compared with the average receipts for the four years ending 1891-92, they show an increase of Rs. 13,61,607-6-11.

48. The receipts on account of Imperial and Provincial Revenue, respectively, for the last five years are exhibited below, arranged under their main heads;—

| | 1892-93. | 1891-92. | 1890-91. | 1889-90. | 1888-89. | Average of four years ending 1891-92. |
|---|---|---|---|---|---|---|
| *Imperial.* | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| 1. Duty on permits issued from British salt-works for home and inland consumption .. | 1,54,42,536 2 0 | 1,54,47,768 11 6 | 1,46,88,303 9 6 | 1,46,00,898 6 0 | 1,38,09,967 15 6 | 1,46,36,734 10 7 |
| 2. Do. do. on exports to Calcutta .. | 14,13,910 0 0 | 17,30,210 0 0 | 14,89,885 0 0 | 11,83,810 0 0 | 9,23,054 8 0 | 13,31,739 14 0 |
| 3. Do. do. British Malabár. | 37,54,925 10 0 | 41,14,840 10 0 | 35,99,560 10 0 | 30,81,450 0 0 | 22,82,250 8 0 | 32,69,525 7 0 |
| 4. Do. do. at nominal rates. | 7,936 3 0 | 9,457 13 0 | 8,926 3 6 | 9,369 6 0 | 8,185 1 9 | 8,984 10 1 |
| 5. Duty on imports by sea .. | 16,950 14 7 | 19,435 0 6 | 12,023 0 3 | 14,385 1 8 | 17,140 15 7 | 15,746 0 6 |
| 6. Do. by land .. | 5,72,876 0 11 | 1,29,107 11 1 | 31 14 0 | 37 8 0 | 42 7 0 | 32,304 14 0 |
| 7. Duty on salt removed from Portuguese salt-works .. | 36,455 3 3 | 6,21,770 3 0 | 6,75,909 11 0 | 6,23,912 11 0 | 4,68,637 12 0 | 5,97,557 9 3 |
| 8. Cost price realized on do. .. | 3,000 2 2 | 30,115 14 6 | 22,866 13 9 | 23,426 8 9 | 44,182 2 1 | 30,147 13 9 |
| 9. Sale-proceeds, Baráqra salt .. | 2,88,106 13 7 | 2,85,605 6 7 | 2,68,296 8 1 | 2,75,526 2 6 | 2,58,476 0 1 | 2,71,976 0 4 |
| 10. Excise duty on excess discovered on examination of despatches at preventive Stations and on re-weighment at places of import .. .. .. | 8,124 1 5 | 12,858 7 7 | 9,175 15 5 | 8,596 3 11 | 7,485 14 0 | 9,529 2 3 |
| 11. Ground-rent .. .. .. | 37,697 7 8 | 38,448 7 3 | 36,387 9 9 | 37,663 3 2 | 40,228 8 11 | 38,181 15 3 |
| 12. Farms of Government salt-works .. .. .. .. | 98,590 9 4 | 80,806 1 10 | 1,10,584 11 6 | 1,05,239 12 4 | 86,784 6 3 | 95,853 12 0 |
| 13. Proprietary right of Government in certain salt-works .. | 60,083 2 6 | 61,132 0 8 | 57,730 12 8 | 57,874 10 11 | 55,911 10 6 | 58,162 4 8 |
| Total Imperial .. | 2,17,41,192 6 5 | 2,25,81,556 7 6 | 2,09,79,684 7 5 | 2,00,22,189 10 3 | 1,80,02,347 13 8 | 2,03,96,444 1 8 |
| *Provincial.* | | | | | | |
| 14. Proceeds of fines, forfeitures and confiscations .. .. | 2,573 8 6 | 2,658 8 5 | 701 6 4 | 810 6 0 | 615 13 8 | 1,196 8 6 |
| 15. Payments by Sháhotris of cost of establishment employed to watch their salt-works.. .. | 27,297 11 3 | 28,896 8 8 | 22,440 0 3 | 19,766 9 0 | 15,119 7 1 | 21,555 10 3 |
| 16. Miscellaneous .. .. .. | 25,255 7 10 | 15,735 6 10 | 13,368 10 3 | 19,486 0 2 | 13,471 7 4 | |
| 17. Contributions from Ports Fund towards cost of Coast-guards Establishment .. .. .. | 10,000 0 0 | 10,000 0 0 | 10,000 0 0 | 10,000 0 0 | 10,000 9 0 | 15,515 6 2<br>10,000 0 0 |
| Total Provincial . | 65,126 11 1 | 57,290 7 11 | 46,510 0 10 | 50,062 15 2 | 39,206 11 8 | 48,267 8 11 |
| Grand Total .. | 2,18,06,319 1 6 | 2,26,38,846 15 5 | 2,10,26,192 8 3 | 2,00,72,252 9 5 | 1,80,41,554 9 4 | 2,04,44,711 10 7 |

Imperial.

49. The realizations of Imperial Revenue show a decrease of Rs. 8,40,364-1-1 when compared with the previous year. The principal fluctuations in the several items which make up this revenue are explained below:—

Items of Decrease.

50. Under decrease the following items call for notice:—

*Items 1, 2, and 3.*—Represent the total excise duty actually realized on salt issued from works in the Presidency, which amounts to Rs. 2,06,11,371-12-0 against Rs. 2,12,92,819-5-6 in the previous year, showing a decrease of Rs. 6,81,447-9-6, due to a less quantity of duty-paid salt having been removed and also to lighter issues on credit bonds from the salt works at Bassein, Trombay, Panvel, Uran, and Pen, during the year under report than in the preceding year.

Revenue and Expenditure Collections. Imperial.

As, however, owing to the credit bond system the duty figures do not (except in the case of imported salt) correspond with the quantities shown in any given year, as issued, the following table (showing for the last three years what the transactions, credit and cash, have been) will be found of use in settling the revenue due to the transactions of each year :—

| | 1890-91. | | 1891-92. | | 1892-93. | |
|---|---|---|---|---|---|---|
| | Quantity. | Duty realizations. | Quantity. | Duty realizations. | Quantity. | Duty realizations. |
| 1. Quantity issued and duty recovered in cash during the year | Mds. s. t. 76,07,697 36 40 | Rs. a. p. 1,90,18,994 12 6 | Mds. s. t. 84,46,459 36 40 | Rs. a. p. 2,11,16,399 12 6 | Mds. s. t. 79,43,305 3 20 | Rs. a. p. 1,98,58,457 1 9 |
| 2. Quantity issued on credit bonds during the year, but the duty on which remained to be recovered in the next year | 1,41,615 6 0 | ..... | 99,097 12 0 | ..... | 1,13,977 10 0 | .... |
| 3. Quantity remaining unissued at the end of the preceding year, and issued in the year duty on which at Rs. 2-8-0 was realized and accounted for in that year | 1,05,843 8 0 | .... | 1,10,818 2 0 | .... | 1,44,200 6 0 | .. |
| 4. Duty on quantity issued on credit bonds in the preceding year recovered in the year | .... | 11,45,036 0 0 | .... | 3,54,037 14 0 | .... | 2,47,718 4 0 |
| 5. Duty realized in the year, but quantity not issued until after the expiry of the year | .... | 2,77,045 2 0 | .... | 4,33,373 2 0 | .... | 5,41,011 10 0 |
| 6. Duty realized for salt to be issued, but subsequently refunded | .... | 12,583 0 0 | .... | 10,778 12 0 | .... | 584 6 0 |
| 7. Differential duty | .... | .... | .... | .... | .... | .... |
| Total | 78,55,156 10 40 | 2,04,53,658 14 6 | 86,56,375 10 40 | 2,19,14,589 8 6 | 82,01,572 19 20 | 2,06,47,826 15 3 (a) |

(a) Includes Rs. 36,455-3-3 collected on Government Stocks of salt at Castle Rock.

*Item No. 4.*—Rs. 1,521-10-0. This decrease is due to a less quantity of salt being removed to the Cochin and Travancore States than in the previous year, under circumstances explained in paragraph 38.

*Item No. 5.*—The decrease of Rs. 2,484-1-11 is due to smaller imports of table salt from London and of Sindha salt from Bandar Abbas.

*Items Nos. 7 and 8.*—The decrease of Rs. 5,85,314-15-9 in Item No. 7, and of Rs. 27,115-12-4 in Item No. 8 is due to no salt being excised by the British Government at the Portuguese works owing to the close of the Treaty. The small receipts credited in the year under report under these two items represent, respectively, the duty and the cost price on Goa salt, which was removed to Castle Rock before the termination of the Treaty.

*Item No. 10.*— Shows a decrease of Rs. 4,734-6-2, due to no duty on excesses discovered in consignments sent to Mangalore, having been recovered at the Bombay Custom House as in the previous year in which Rs. 4,837 were recovered on this account.

*Item No. 11.*—The decrease of Rs. 750-15-7 in this item is due to sales having fallen off in works where ground rent is levied.

*Item No. 13.*—Shows a decrease of Rs. 1,048-14-2, which is due to smaller sales at the Balsár Salt Works.

Items of Increase.

51. The only items of increase under Salt Imperial are Items Nos. 6, 9, and 12.

*Item No.* 6.—Shows an increase of Rs. 4,43,763-5-10, which is mainly due to levy of import duty on Portuguese salt throughout the year. In the previous year collections were made for only 2½ months after the termination of the Portuguese Treaty.

*Item No. 9.*—Increase Rs. 2,501-7-0. This is due to sales at the Khárághoda Main Stores being larger than in the preceding year.

*Item No. 12.*—The increase of Rs. 17,784-7-6 is due to a portion of the arrears due from the late lessee of the Government salt works at Bassein having been recovered in the year under report.

Provincial.

52. The total receipts under Provincial Revenue show an increase of Rs. 7,836-3-2 over those of last year.

The causes of the increase and decrease under each principal item are shown below :—

SALT REVENUE.

Revenue and Expenditure.

PROVINCIAL.

Increase.

*Item No. 15.*—Decrease Rs. 1,598-13-5. This is due to no arrears of contribution on account of the cost of establishment having been recovered from the shilotris as in the previous year.

*Item No. 16.*—Increase Rs. 9,520-1-0. This is mainly due to the following amounts having been credited in the year under report :—

| | Rs. | a. | p. |
|---|---|---|---|
| Bagging and sewing charges outstanding to the credit of the Personal Deposits Account of the Government Salt Agents as per Accountant General's instructions ... ... | 3,661 | 10 | 3 |
| Cost of iron tank wagons returned to the B. B. & C. I. Railway Company. | 2,000 | 0 | 0 |
| Sale proceeds of iron tanks at Khárághoda ... ... ... | 547 | 7 | 0 |
| Cost price of salt issued to the fish-curers at the fish-curing yards opened at Mazali and Kodar in December 1892 ... ... ... | 1,326 | 2 | 0 |

Expenditure.

53. In the subjoined table particulars of expenditure for the year under report are contrasted with the previous year, expenditure on account of the administration of Portuguese India, Goa and Daman Frontiers, and of the Presidency proper being separately shown :—

| No. | Items. | 1891-92. | 1892-93. | Increase. | Decrease. |
|---|---|---|---|---|---|
| | | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| | SALT—IMPERIAL. | | | | |
| | PORTUGUESE INDIA. | | | | |
| | *Superior Supervising Establishment.* | | | | |
| 1 | Pay ... ... ... ... ... ... | 12,611 4 11 | 12,000 0 0 | ..... | 611 4 11 |
| 2 | Travelling allowance ... ... ... ... | 1,500 3 3 | 1,500 0 0 | ..... | 0 3 3 |
| 3 | Tentage ... ... ... ... ... ... | ..... | ..... | ..... | ..... |
| | *Subordinate Establishment.* | | | | |
| 4 | Pay ... ... ... ... ... ... | 75,727 7 11 | 5,251 11 3 | ..... | 70,475 12 8 |
| 5 | Travelling allowance ... ... ... ... | 2,612 12 9 | 204 3 8 | ..... | 2,408 9 1 |
| 6 | Petty supply allowance ... ... ... | 622 10 11 | 82 1 2 | ..... | 540 9 9 |
| 7 | Service stamps and bearing postage ... | 70 6 3 | ..... | ..... | 70 6 3 |
| 8 | Telegraph charges ... ... ... ... | 132 15 0 | 44 10 0 | ..... | 88 5 0 |
| 9 | Office rent ... ... ... ... ... | 586 4 5 | 64 0 0 | ..... | 522 4 5 |
| 10 | Boat stores and repairs ... ... ... | 1,064 6 6 | 222 8 1 | ..... | 841 14 5 |
| 11 | Dead stock articles ... ... ... ... | 17 6 0 | ..... | ..... | 17 6 0 |
| 12 | Salt purchase and freight ... ... ... | 30,846 13 3 | 54 6 8 | ..... | 30,792 6 7 |
| 13 | Conveyance of treasure ... ... ... | 26 1 0 | 39 14 0 | 13 13 0 | ..... |
| 14 | Carriage of records ... ... ... ... | 222 9 1 | 11 14 9 | ..... | 210 10 4 |
| 15 | Batta to witnesses ... ... ... ... | ..... | 148 2 0 | 148 2 0 | ..... |
| 16 | Petty construction and repairs of salt buildings ... ... ... ... ... | 1,226 9 3 | 39 2 2 | ..... | 1,187 7 1 |
| 17 | Law charges ... ... ... ... ... | ..... | ..... | ..... | ..... |
| 18 | Thatching of salt heaps ... ... ... | 456 12 11 | ..... | ..... | 456 12 11 |
| 19 | Compensation to proprietors of salt-works. | 1,75,043 13 2 | 94,681 15 8 | ..... | 80,361 13 6 |
| 20 | Miscellaneous ... ... ... ... ... | 1 10 0 | ..... | ..... | 1 10 0 |
| | Total ... | 3,02,770 2 7 | 1,14,344 9 5 | 161 15 0 | 1,88,587 8 2 |
| | GOA AND DAMAN FRONTIERS. | | | | |
| | *Subordinate Establishment.* | | | | |
| 21 | Pay ... ... ... ... ... ... | 13,607 3 5 | 1,24,758 4 6 | 1,11,061 1 1 | ..... |
| 22 | Travelling allowance ... ... ... | 150 1 10 | 5,673 4 5 | 5,523 2 7 | ..... |
| 23 | Petty supply allowance ... ... ... | 13 11 3 | 1,429 0 3 | 1,415 5 0 | ..... |
| 24 | Boat stores and repairs ... ... ... | 581 2 5 | 659 12 0 | 78 9 7 | ..... |
| 25 | Petty construction and repairs ... .. | 140 1 0 | 13,052 10 2 | 12,912 9 2 | ..... |
| 26 | Conveyance of weapons and steel yards ... | 47 0 0 | 65 13 6 | 18 13 6 | ..... |
| 27 | Service stamps and bearing postage ... | ..... | 889 6 6 | 889 6 6 | ..... |
| 28 | Telegraph charges ... ... ... ... | ..... | 18 1 0 | 18 1 0 | ..... |
| 29 | Office rent ... ... ... ... ... | ..... | 1 11 11 | 1 11 11 | ..... |
| 30 | Dead stock articles ... ... ... ... | ..... | 923 9 3 | 923 9 3 | ..... |
| 31 | Supply of medicine and medical fees ... | ..... | 339 12 10 | 339 12 10 | ..... |
| 32 | Conveyance of treasure ... ... ... | ..... | 86 11 6 | 86 11 6 | ..... |
| 33 | Carriage of records ... .. ... ... | ..... | 208 10 7 | 208 10 7 | ..... |
| 34 | Rewards in salt cases... ... ... ... | ..... | 1,768 14 10 | 1,768 14 10 | ..... |
| 35 | Clothing to peons ... ... ... ... | ..... | 16,953 0 11 | 16,953 0 11 | ..... |
| 36 | Levelling ground for salt heaps ... ... | ..... | 163 0 6 | 163 0 6 | ..... |
| 37 | Miscellaneous ... ... ... ... ... | ..... | 274 2 11 | 274 2 11 | ..... |
| | Total ... | 14,629 3 11 | 1,67,265 15 7 | 1,52,636 11 8 | ..... |
| | *Refunds and Drawbacks.* | | | | |
| 38 | Excise duty on salt, &c., refunded ... | 1,02,261 1 0 | 1,04,303 5 9 | 2,042 4 9 | ..... |
| | PRESIDENCY PROPER. | | | | |
| | *Superior Supervising Establishment.* | | | | |
| 39 | Pay .. .. .. .. ... .. | 67,200 7 11 | 62,800 15 6 | .... | 4,399 8 5 |
| 40 | Travelling allowance .. .. .. .. | 5,990 14 2 | 6,057 3 5 | 66 5 3 | .... |
| 41 | Tentage .. .. .. .. .. | 913 5 0 | 786 7 0 | .... | 126 14 0 |

| No. | Item. | 1891-92. | 1892-93. | Increase. | Decrease. |
|---|---|---|---|---|---|
| | | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| | SALT IMPERIAL—*continued.* | | | | |
| | PRESIDENCY PROPER—*continued* | | | | |
| | *Subordinate Establishment.* | | | | |
| 42 | Pay | 6,44,045 1 8 | 6,51,243 10 3 | 7,198 8 7 | .... |
| 43 | Boat allowance | 12,441 10 10 | 12,562 8 2 | 120 13 4 | .... |
| 44 | Travelling allowance | 19,015 0 2 | 18,646 11 10 | .... | 368 4 4 |
| 45 | Horse allowance | 4,553 4 11 | 4,747 4 2 | 193 15 3 | .... |
| 46 | Petty supply allowance | 8,316 9 3 | 3,036 12 7 | .... | 5,279 12 8 |
| 47 | Peons' belts and clothing | 30,209 6 8 | 10,723 14 5 | .... | 19,485 8 3 |
| 48 | Service stamps and bearing postage | 2,951 10 6 | 3,451 13 3 | 500 2 9 | .... |
| 49 | Telegraph charges | 514 0 0 | 352 3 0 | .... | 161 13 0 |
| 50 | Parcel charges | 89 6 0 | 105 1 10 | 15 11 10 | .... |
| 51 | Office rent, rates and taxes | 456 8 9 | 540 12 2 | 84 3 5 | .... |
| 52 | Prizes for best salt manufactured at Khárágheda | 600 0 0 | 600 0 0 | .... | .... |
| 53 | Boat stores and repairs | 36,831 11 2 | 32,506 11 6 | .... | 4,821 15 8 |
| 54 | Dead-stock articles | 3,786 12 4 | 2,553 3 7 | .... | 1,1[illegible] 8 9 |
| 55 | Gádis and Takyás | 784 14 3 | 523 3 2 | .... | 261 11 1 |
| 56 | Conveyance of treasure | 88 2 6 | 97 13 6 | 9 11 0 | .... |
| 57 | Charges in connection with salt confiscations | 22 9 0 | 14 0 9 | .... | 8 8 3 |
| 58 | Water-supply | 428 7 0 | 374 7 8 | .... | 53 15 4 |
| 59 | Rewards in salt cases | 4,381 3 4 | 2,361 4 0 | .... | 2,019 15 4 |
| 60 | Repairs of arms | .... | 5 8 6 | 5 8 6 | .... |
| 61 | Charges incurred in connection with the removal of salt to fish-curing yards | 1,367 4 0 | 915 5 7 | .... | 451 14 5 |
| 62 | Agent's Commission | 12,773 14 4 | 11,522 10 1 | .... | 1,251 4 3 |
| 63 | Monsoon weather fences for salt buildings. | 3,004 6 0 | 3,111 15 2 | 107 9 2 | .... |
| 64 | Petty construction and repairs of salt buildings | 12,076 14 10 | 19,652 0 5 | 7,575 1 7 | .... |
| 65 | Conveyance of records | 1,318 12 5 | 2,122 3 6 | 803 7 1 | .... |
| 66 | Treaty provision of salt, cost of bags and sewing charges | 29 13 6 | .... | .... | 29 13 6 |
| 67 | Medical charges | 293 1 4 | 162 3 6 | .... | 130 13 10 |
| 68 | Law charges | 82 15 2 | .... | .... | 82 15 2 |
| 69 | Purchase, storage and freight of Barágra salt | 2,88,756 15 4 | 3,36,140 0 10 | 47,383 1 6 | .... |
| 70 | Charges for sinking wells | 554 5 5 | .... | .... | 554 5 5 |
| 71 | Cost of land | 127 7 10 | 2,095 6 3 | 1,967 14 5 | .... |
| 72 | Destruction of salt | 7 2 0 | 7 2 0 | .... | .... |
| 73 | Stationery | .... | 5,882 9 4 | 5,882 9 4 | .... |
| 74 | Miscellaneous | 729 9 3 | 1,069 14 3 | 340 5 0 | .... |
| 75 | Grain compensation | .... | 449 5 5 | 449 5 5 | .... |
| 76 | Salt Agent's bagging and sewing charges. | .... | 11 2 0 | 11 2 0 | .... |
| | Total | 11,64,688 10 10 | 11,97,233 8 7 | 72,720 7 5 | 40,175 9 8 |
| | Grand Total | 15,84,349 2 4 | 15,83,147 7 4 | 2,27,561 6 10 | 2,28,763 1 10 |

54. The most important fluctuations are the following :—

ITEMS OF DECREASE.

*Portuguese India.*

The decrease in Item Nos. 1 to 20 (with the exception of Nos. 13 and 15) is due to the lapse of the Portuguese Treaty. The figures shown for 1892-93 represent the pay of the Assistant British Delegate and the establishment retained at Goa to assist the Mixed Commission, as also the compensation awarded to owners of salt works which had been farmed to the British Government.

ITEMS OF INCREASE.

*Goa and Daman Frontier.*

There is a net increase of Rs. 1,52,636-11-8 in the total expenditure on the two Frontiers, which is attributable to the entertainment of the establishments throughout the year, whereas the charge for the previous year was only for the last 2½ months of the year.

PRESIDENCY PROPER.

*Items of Decrease.*

Items of decrease

*Item No. 39. Rs. 4,399-8-5,* due to the fact that the office of the Collector of Salt Revenue was held by comparatively junior officers, and that the post of the Assistant Collector of Salt Revenue, Coast Guard Service, was held by the Coast Guard Inspector, Mr. Payne, during the absence on furlough of Mr. McCann.

*Item No. 41. Rs. 126-14-0*—Due, to the savings on the tentage allowance of a First Class Assistant Collector appointed to act as Chief Account Officer for six months.

*Item No. 44. Rs. 368-4-4.*—Due to fewer transfers in the year than in the previous year.

Revenue and Expenditure.

EXPENDITURE.

Items of decrease.

*Item No. 47. Rs. 19,485-8-3.*—This is due to a supply of light clothing only being due to men this year.

*Item No. 49. Rs. 161-13-0.*—Owing to arrangement resulting from the termination of the Anglo-Portuguese Treaty, a large expenditure on telegraph charges was incurred in 1891-92.

*Item No. 53. Rs. 4,324-15-8.*—During the year under report expenditure was incurred on construction of the Karanja barge only, whereas in 1891-92 the Mora barge and a new boat to replace the *Lady Edith* were constructed. Also smaller charges were incurred on account of coppering and new sails, &c.

*Item No. 54. Rs. 1,183-8-9.*—Due to some of Kilbey's weighing machines having been purchased in 1891-92, while no such purchases were made during the year.

*Item No. 59. Rs. 2,019-15-4,* due to fewer heavy cases of offences against the Salt Act having been detected during the year.

*Item No. 61. Rs. 451-14-5,* due to a less quantity of salt having been removed to the fish-curing yard at Vengurla, as there was already a large balance of salt on hand out of the stock of the previous year.

*Item No. 62. Rs. 1,251-4-3,* due to no arrears of salt agent's claim for commission having been paid as was the case in the year 1891-92.

*Item No. 66. Rs. 29-13-6*
*Do. „ 68. „ 82-15-2*
*Do. „ 70. „ 554-5-5*
} due to no such charges having been incurred in the year under report.

Items of increase

ITEMS OF INCREASE.

*Item No. 38. Rs. 2,042-4-9,* due to larger amounts of refunds having been paid on account of salt, for which duty had been paid, but which was not removed from salt works for shipment owing to the early setting in of the monsoon.

*Presidency Proper.*

*Item No. 42. Rs. 7,198-8-7,* due chiefly to more temporary peons having been engaged and vacant posts of menials on the Northern Frontier having been filled up to the sanctioned strength. The increase is also partly due to additional shilotri establishment having been entertained in the Trombay and Ghodbandar Tálukas, and partly to the opening of three new fish-curing yards in the Kánara Range.

*Item No. 48. Rs. 500-2-9,* due to increased correspondence, since the establishment of the new Portuguese Frontier Lines.

*Item No. 64. Rs. 7,575-1-7,* mainly due to several new buildings having been constructed departmentally in the Thána, Uran, and Northern Frontier Ranges.

*Item No. 69. Rs. 47,383-1-6,* due to increased produce of salt at the Khárághoda and Udu Agars.

*Item No. 71. Rs. 1,967-14-5,* due the cost of land for a patrol path in the Pálanpur Superintendency having been adjusted during the year, under Government Resolution, Revenue Department, No. 5159, dated 15th July 1893.

*Item No. 73. Rs. 5,882-9-4,* due to the charge on account of stationery which was shown in the previous year under petty supply allowance (which, *vide* Item No. 46, shows a nearly corresponding decrease) being shown separately this year.

*Item No. 75.*—Grain compensation. This charge was sanctioned under Government Resolution, Financial Department, No. 5014, dated 19th December 1892, owing to scarcity in the Kánara District.

The decrease or increase under other items is trifling and calls for no remarks.

MISCELLANEOUS.

Salt Smuggling cases.

55. Details showing the number of salt smuggling cases in the six years ending 1892-93, and the number of persons arrested, tried, acquitted and convicted in connection therewith, are given

in the following table. Additional information on the subject will be found in Statement XI appended :—

| | Number of Cases detected. | Number of Persons. | | | | | Percentage of Convictions on number of Persons sent up for trial. | Total estimated Value of Confiscations. |
|---|---|---|---|---|---|---|---|---|
| | | Arrested. | Released by the Department. | Sent for trial before Magistrate. | Convicted by the Magistrate. | Acquitted by the Magistrate. | | |
| | | | | | | | | Rs. |
| Northern Division— | | | | | | | | |
| 1887-88 ... ... | 156 | 231 | 3 | 228 | 196 | 32 | 85·9 | 2,092 |
| 1888-89 ... ... | 229 | 326 | ... | 326 | 300 | 26 | 92·02 | 1,899 |
| 1889-90 ... ... | 212 | 400 | 22 | 378 | 350 | 28 | 92·5 | 578 |
| 1890-91 ... ... | 144 | 249 | 7 | 242 | 214 | 28 | 88·4 | 509 |
| 1891-92 ... ... | 208 | 320 | 4 | 316 | 271 | 45 | 86·02 | 2,321 |
| 1892-93 .. ... | 227 | 364 | 8 | 356 | 318 | 38 | 89·35 | 2,010 |
| Southern Division— | | | | | | | | |
| 1887-88 ... ... | 163 | 262 | 26 | 234 | 198 | 36 | 84·6 | 14,560 |
| 1888-89 ... .. | 229 | 294 | 18 | 276 | 201 | 75 | 72·8 | 7,458 |
| 1889-90 ... ... | 324 | 374 | 32 | 342 | 314 | 28 | 92·08 | 12,571 |
| 1890-91 ... ... | 305 | 413 | 50 | 363 | 332 | 30 | 91·4 | 14,251 |
| 1891-92 ... ... | 350 | 442 | 34 | 408 | 368 | 40 | 90·19 | 19,288 |
| 1892-93 ... ... | 384 | 593 | 77 | 516 | 455 | 61 | 88·17 | 18,258 |
| Total— | | | | | | | | |
| 1887-88 ... ... | 319 | 493 | 29 | 462 | 394 | 68 | 85·28 | 16,652 |
| 1888-89 ... ... | 458 | 620 | 18 | 602 | 501 | 101 | 80·9 | 9,357 |
| 1889-90 ... ... | 536 | 774 | 54 | 720 | 664 | 56 | 92·2 | 13,149 |
| 1890-91 ... ... | 449 | 662 | 57 | 605 | 546 | 58 | 90·25 | 14,760 |
| 1891-92 ... ... | 558 | 762 | 38 | 724 | 639 | 85 | 88·25 | 21,609 |
| 1892-93 ... ... | 611 | 957 | 85 | 872 | 773 | 99 | 88·64 | 20,268 |

The increase in the number of cases is entirely due to the establishment of the Goa and Daman Frontier Lines to prevent smuggling from Portuguese territory.

In Northern Division.

56. The number of cases dealt with in the Northern Division exceeds that of the previous year by 19. Of the number of cases detected 139 were cases of smuggling foreign salt across the frontiers, of which 118 occurred on the Daman Frontier, and the rest were mostly cases of clandestine removal of natural salt. The total quantity of foreign salt seized was maunds 673-31-13, of which 671 maunds were seized on the Daman Frontier. Of the 364 persons arrested, 8 were released departmentally, and the rest were sent for trial, with the result that 318 were convicted, and the rest acquitted. Of the 318 persons convicted 140 were sentenced to imprisonment only, the total period of imprisonment awarded being 4,734 days or an average of 33·8 days each. Ninety persons were sentenced to pay fines only, no imprisonment being awarded in default of payment; the fines imposed amounting to Rs. 447-14 or an average of Rs. 4·98 per head. Fifty-nine persons were sentenced to pay fines only with imprisonment in default, and the amount of the fines imposed was Rs. 497 or an average of Rs. 8·42 per head, while the terms of imprisonment awarded in default amounted in the aggregate to 1,629 days, or an average of 27·61 days per head. The remaining 29 persons were sentenced to imprisonment as well as fines, 1 with and 28 without additional imprisonment in default of payment. The total amount of fines inflicted was Rs. 145, or an average of Rs. 5 per head, the total imprisonment awarded was 205 days giving an average of 7·07 days per head; and the imprisonment to which one of the accused was sentenced in default of payment of fine was 30 days. The percentage of convictions on the number of persons sent for trial was 89·35 against 86·02 in 1891-92. The estimated value of confiscations was Rs. 2,010, or Rs. 311 less than in the previous year.

In Southern Division.

57. In the Southern Division the number of cases brought to light was 384 or 34 more than in the previous year. Of the number of cases detected 155 were for smuggling foreign salt across the frontiers, the Goa Frontier being responsible for 123, and the rest were for clandestine removal of natural salt, theft

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from salt-works, &c. The total quantity of foreign salt seized was maunds 248-6-36, of which the greater portion 215 maunds was seized on the Goa Frontier. Of the 593 persons arrested 77 were released departmentally and the rest 516 placed before Magistrates. Of the latter, 455 were convicted and 61 acquitted, the percentage of convictions to persons prosecuted being 88·17 against 90·19 in 1891-92. Of the 455 persons convicted, 127 were sentenced to imprisonment only, the aggregate amount of imprisonment awarded being 2,744 days, or an average of 21·6 days per head. One hundred and fifteen were fined only, no imprisonment being awarded in default of payment; the fines amounting in all to Rs. 902 or an average of Rs. 7·84 per head. Two hundred and six were sentenced to pay fines with imprisonment in default, the total amount of fines inflicted being Rs. 1,551 or an average of Rs. 7·53 per head, and the total number of days of imprisonment being 1,708 days or an average of 8·29 days per head. The remaining 7 were sentenced to imprisonment for a total period of 239 days or an average of 34·14 days per head, and to pay fines amounting to Rs. 90 or to undergo 108 days' further imprisonment in default of payment. There was a decrease of Rs. 1,030 in the estimated value of the confiscations as compared with the previous year.

Smuggling on the Daman and Goa Frontiers.

58. It will be seen from the two preceding paragraphs that 241 or more than one-third of the cases detected throughout the Presidency occurred on the Daman and Goa Frontiers, and of these 118 were detected on the short line of the Daman Frontier. In

Daman Frontier.

Daman the production of salt is enormously in excess of the requirements of the population. The quantity imported into British territory on payment of duty is insignificant and amounted to no more than 383 maunds in the course of the year. The greater portion of the salt produced in Daman is manufactured for the express purpose of being smuggled into British territory, and the outlying Portuguese Pargana of Nagar Haveli, round which we have no line, affords a convenient depôt. Smuggling is carried on by gangs of men who are employed by Banyas, and sometimes run as much as two or three tons of salt through at a time. Owing to the nature of the country no amount of vigilance on the part of the preventive establishments can prevent a great quantity of salt being passed through, and the Assistant Collector, Mr. Butler, estimates the amount smuggled last year at 5,700 maunds. From information I have obtained I believe that this estimate is much too low and that at least 17,000 maunds, representing a loss to the revenue of Rs. 42,500, were smuggled from Daman into British territory during 1892-93. The salt-works which were closed during the Treaty are now being brought into working order and the danger to the revenue from this source is not likely to diminish in the future. Something may be hoped from the improvements which are being made in the establishments, but unless the police and the village officers, without whose knowledge or connivance smuggling on a large scale cannot be carried on, can be induced to lend their assistance for the purpose of stopping the salt in transit, there will not be much chance of effectually repressing the traffic.

Goa Frontier.

59. On the Goa Frontier smuggling on a large scale has been almost altogether limited to the Sávantvádi side of the frontier where the country is favourable to smuggling, the people are hostile to our establishments and the Magistrates treat cases of gang smuggling as trifling offences to be punished by the infliction of petty fines. It is not possible to form any trustworthy estimate of the quantity of contraband salt from Goa which has passed into consumption in British territory and Native States; but from the recorded figures of the consumption of licit salt it appears probable that the amount was about 3,000 maunds.

60. The returns of cases have been carefully scrutinized in this office, and notice has been taken of all cases in which there appeared to be any irregularity.

Departmental arrangements at Khárághoda and Udu.

61. The season of 1892-93 was unfavourable for the manufacture of salt at Khárághoda and Udu. The monsoon rains were unusually heavy and during the cold weather the sky was frequently overcast and there were some heavy showers in January and February, while during the hot weather the temperature was lower than usual. These causes combined to decrease the outturn, but owing to the absence of dust storms before and during the storage operations the quality of the salt was decidedly above the average.

62. The number of pans worked at Khárághoda during the year under report was the same as in the previous year, namely, 205. No double crop was obtained, and the largest crop of any one pan was maunds 7,290 against 7,594½ in the previous year. Brine was let into the first pan on the 5th November 1892 and into the last on 31st December 1892. This lateness is due to the heavy rains of last year. The first pan was cleared on the 6th April 1893 and the last on 8th May 1893. The average yield of a pan in the Khárághoda Agar was maunds 3,775.

63. Two hundred and ninety-five pans were worked at Udu as in the previous year. There were no double crops and the largest crop of any one pan was maunds 6,956 against 8,352 last year. The average yield per pan in the Udu Agar was maunds 3,807. Brine was let into the first pan on the 3rd November 1892 and into the last on 24th December 1892. The first pan was cleared on 10th April 1893 and the last on 8th May 1893.

64. The salt condemned as unfit in the Khárághoda Agar was maunds 47,324 and in the Udu Agar maunds 94,028 against maunds 58,681 and 90,974 last year.

65. The total crop from Khárághoda during the year under report amounts to maunds 7,73,874 as compared with maunds 9,18,976 last year, thus showing a decrease of maunds 1,45,102. The total crop from Udu amounted to maunds 11,22,975 against maunds 14,22,276 last year, showing a decrease of maunds 2,99,301.

66. The total produce of the two works was maunds 18,96,849 as compared with maunds 23,41,252 last year, thus showing a decrease of maunds 4,44,403, the causes of which have been briefly stated in paragraph 61 above.

Storage operations.

67. Storage operations commenced on the 20th April and ended on the 25th May. The storage this year was done departmentally for the first time and resulted in a saving of about Rs. 3,000 to Government. A special report submitted on this subject was reviewed in Government Resolution No. 5588, dated the 3rd August 1893. Excellent arrangements were made by the Assistant Collector Mr. Bulkley, who was ably assisted by Mr. Gulam Mustáfa, Inspector New Agar, Mr. Evezard, acting Superintendent, Main Stores, Mr. Maneklal, acting Assistant Superintendent, and the other subordinate members of the establishment. The station master and the engine drivers did exceptionally good work and their good service has been brought to the notice of the Agent, Bombay Baroda and Central India Railway.

Water-supply.

68. The water-supply at Khárághoda was most satisfactory, the big tank having filled to overflowing during the last rains, and fortunately the dam stood the severe test to which it was subjected. There was ample water in the tank throughout the

Miscellaneous.

year, and as the rainfall this year has been good, there is every probability that the supply next year will not fall short of the requirements. It is confidently hoped that we have now seen the end of our troubles regarding the water-supply at Khárághoda.

Sanitation.

69. The number of out-door patients treated at the dispensary was 3,910 against 4,201 last year, while the in-patients numbered 21 against 47 last year. The most prevalent diseases were malarious fevers, dysentery, diarrhœa, bronchitis and ophthalmia.

70. The number of deaths was 99 as compared with 109 in the previous year, while the number of births was 56 against 67 last year.

Population.

71. No new buildings were erected at Khárághoda village. The population increased from 1,825 last year to 1,975 in the year under review.

Advances to Agrias.

72. The total amount advanced as takávi to Agrias was Rs. 8,596 as against Rs. 11,683 in the year preceding. The decrease of Rs. 3,087 is due to fewer new hands having been employed in the agars.

SEA CUSTOMS.

## SEA CUSTOMS.

Revenue.

73. The following table gives the various items of which the revenue under Sea Customs for 1892-93 and 1891-92 shown above in paragraph 11, is made up:—

| | 1891-92. | 1892-93. | Increase. | Decrease. |
|---|---|---|---|---|
| *Imperial Revenue.* | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| Import Sea Customs ... ... ... | 54 1 4 | 316 4 8 | 262 3 4 | ..... |
| Export Sea Customs ... ... ... | 9,259 8 9 | 17,578 15 11 | 8,319 7 2 | ..... |
| Total, Imperial Sea Customs... ... | 9,313 10 1 | 17,895 4 7 | 8,581 10 6 | ..... |
| *Provincial Revenue.* | | | | |
| Registry Fees under Act XIX of 1838 ... ... ... ... ... | 4,876 6 0 | 4,908 0 0 | 31 10 0 | ..... |
| Warehouse Rent and Wharfage Fees. | 481 8 1 | 625 1 8 | 143 9 7 | ..... |
| Fees for amendment and duplicate copies of documents... ... ... | 713 14 0 | 881 10 2 | 167 12 2 | ..... |
| Sale-proceeds of derelict articles ... | 95 14 11 | 212 2 9 | 116 3 10 | ..... |
| Confiscations and Penalties ... ... | 1,870 10 5 | 1,320 2 2 | ..... | 550 8 3 |
| Miscellaneous ... ... ... ... | 449 3 11 | 506 13 3 | 57 9 4 | ..... |
| Total, Provincial Sea Customs ... | 8,487 9 4 | 8,453 14 0 | 516 12 11 | 550 8 3 |
| Grand Total ... | 17,801 3 5 | 26,349 2 7 | 9,098 7 5 | 550 8 3 |
| | | Deduct Decrease ... | 550 8 3 | |
| | | Net Increase ... | 8,547 15 2 | |

74. The increase in exports is due to exports of rice from British ports in the Kánara, Ratnágiri and Surat ranges to the Portuguese possessions of Goa and Daman. The decrease under confiscations and penalties is due to fewer heavy cases being detected during the year under report. The variations in other items are trifling and call for no remark.

75. The following table gives the details of expenditure under Customs during the year under report as contrasted with the previous year :— Expenditure.

| | 1891-92. | 1892-93. | Increase. | Decrease. |
|---|---|---|---|---|
| *Imperial.* | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| 1 Refunds and Drawbacks ... ... ... | 84 5 8 | 135 3 10 | 50 14 2 | ..... |
| *Superior Supervising Establishment.* | | | | |
| 2 Pay of officers ... ... ... ... ... | 37,995 2 7 | 37,048 1 9 | ..... | 947 0 10 |
| 3 Travelling allowance to officers ... ... | 5,927 8 4 | 6,089 7 8 | 161 15 4 | ..... |
| 4 Tentage allowance to officers... ... ... | 1,143 2 9 | 1,300 9 5 | 157 6 8 | ..... |
| *Subordinate Establishment.* | | | | |
| 5 Pay of Subordinate Establishment... ... | 65,077 2 4 | 64,471 3 4 | ..... | 605 15 0 |
| 6 Travelling allowances ... ... ... ... | 5,836 9 5 | 5,657 6 2 | ..... | 179 3 3 |
| 7 Petty supply allowances ... ... ... | 2,156 11 11 | 545 11 10 | ..... | 1,611 0 1 |
| 8 Service stamps and postage ... ... ... | 3,605 6 6 | 3,809 9 0 | 204 2 6 | ..... |
| 9 Telegraph charges ... ... ... ... | 67 12 0 | 135 12 0 | 68 0 0 | ..... |
| 10 Water-supply ... ... ... ... ... | 84 7 9 | 66 15 0 | ..... | 17 8 9 |
| 11 Office rent, rates and taxes ... ... .. | 784 2 9 | 846 13 11 | 62 11 2 | ..... |
| 12 Purchase of books ... ... ... ... | 5 4 0 | ..... | ..... | 5 4 0 |
| 13 Boat stores and repairs ... ... ... | 3,629 14 3 | 2,913 12 3 | ..... | 716 2 0 |
| 14 Lead-stock articles ... ... ... ... | 292 13 5 | 727 15 1 | 435 1 8 | ..... |
| 15 Gádis and takyás ... ... ... ... | 223 6 0 | 176 6 0 | ..... | 47 0 0 |
| 16 Rewards ... ... ... ... ... ... | 565 8 0 | 327 11 11 | ..... | 237 12 1 |
| 17 Purchase of clothing for peons ... ... | 52 11 5 | ..... | ..... | 52 11 5 |
| 18 Monsoon weather fences ... ... ... | 500 11 4 | 516 5 5 | 15 10 1 | ..... |
| 19 Petty construction and repairs ... ... | 2,232 6 4 | 2,515 8 5 | 283 2 1 | ..... |
| 20 Conveyance of records ... ... ... ... | 373 10 9 | 535 14 3 | 162 3 6 | ..... |
| 21 Miscellaneous ... ... ... ... ... | 11 6 6 | 8 1 0 | ..... | 3 5 6 |
| 22 Boat allowance ... ... ... ... ... | 189 0 0 | 1,168 0 3 | 988 0 3 | ..... |
| 23 Charges in connection with Customs confiscations ... ... ... ... ... ... | 2 6 6 | ..... | ..... | 2 6 6 |
| 24 Grain compensation ... ... ... ... | ..... | 771 0 3 | 771 0 3 | ..... |
| 25 Matting charges... ... ... ... ... | ..... | 99 12 0 | 99 12 0 | ..... |
| 26 Stationery ... ... ... ... ... | ..... | 1,474 2 10 | 1,474 2 10 | ..... |
| Total ... | 1,30,832 10 6 | 1,31,341 7 7 | 4,934 2 6 | 4,425 5 5 |
| | | *Deduct*— Decrease ... | 4,425 5 5 | |
| | | Net Increase ... | 508 13 1 | |

76. The most important fluctuations are noted below :— Causes of fluctuations.

ITEMS OF DECREASE. Items of Decrease.

*Item No. 2. Rs. 947-0-10,* mainly due to an Assistant Collector of the fourth class instead of one of the first class having been in charge of the Surat Range from December 1892.

*Item No. 5. Rs. 605-15-0,* due to Boat allowance formerly debited to "Establishment" having been under the Accountant General's instructions transferred to an independent head "Boat Allowance" from October 1892.

*Item No. 6. Rs. 179-3-3,* due to no extensive travelling having been made by the establishment of the Deputy Collector and the Assistant Collectors, Surat and Kánara, as in 1891-92 in connection with the Goa and Daman Frontiers.

*Item No. 7. Rs. 1,611-0-1,* due to charges on account of stationery, which were shown under "petty supply allowance" having been shown separately, *vide* increase under Item No. 26.

*Item No. 13. Rs. 716-2-0,* due to no charges on account of coppering the "Sea Hawk" and the "Sea Gull" having been incurred in 1892-93.

*Item No. 16. Rs. 237-12-1,* due to the non-occurrence of cases requiring large rewards to be given to captors or informers.

ITEMS OF INCREASE. Items of Increase.

*Item No. 4. Rs. 157-6-8,* due to Mr. Aitken having drawn tentage at increased rates during Mr. McCann's absence on six months' leave, and a second class Assistant Collector being in charge of the Ratnágiri Range throughout the year.

*Item No. 8. Rs. 204-2-6,* due to increased correspondence since the opening of the new Portuguese Frontiers.

*Item No. 22. Rs. 988-0-3,* due to the reason noted against item No. 5.

*Item No. 24. Rs. 771-0-3.* This charge was sanctioned in Government Resolution, Financial Department, No. 5014, dated 19th December 1892, on account of dearness of the staple grain in Kánara.

The other items of increase are trifling and call for no remark.

Offences against the Sea Customs Act.

77. The number and results of cases adjudicated during the year under report and in the four previous years are shown in the following table :—

| | Number of Cases adjudicated. | Number of Cases dismissed. | Number of Cases in which Penalties were awarded. | Estimated Value of Property confiscated. | Amount of Penalties awarded. |
|---|---|---|---|---|---|
| | | | | Rs. a. p. | Rs. a. p. |
| Northern Division— | | | | | |
| 1888-89 ... ... ... ... | 64 | 3 | 61 | 1,827 6 2 | 2,023 8 0 |
| 1889-90 ... ... ... ... | 74 | 3 | 71 | 2,185 6 6 | 1,175 8 0 |
| 1890-91 ... ... ... ... | 118 | ... | 118 | 3,801 14 5 | 1,584 4 0 |
| 1891-92 ... ... ... ... | 94 | ... | 94 | 1,033 2 6 | 1,117 8 0 |
| 1892-93 ... ... ... ... | 57 | ... | 57 | 1,060 7 7 | 582 4 0 |
| Southern Division— | | | | | |
| 1888-89 ... ... ... ... | 192 | 5 | 187 | 9,324 2 5 | 2,163 12 0 |
| 1889-90 ... ... ... ... | 257 | 4 | 253 | 3,101 8 11 | 635 8 0 |
| 1890-91 ... ... ... ... | 168 | 11 | 157 | 1,311 15 2 | 2,042 8 0 |
| 1891-92 ... ... ... ... | 185 | ... | 185 | 2,013 3 2 | 541 4 0 |
| 1892-93 ... ... ... ... | 242 | 3 | 239 | 3,598 15 8 | 562 14 0 |
| Total— | | | | | |
| 1888-89 ... ... ... ... | 256 | 8 | 248 | 11,151 8 7 | 4,187 4 0 |
| 1889-90 ... ... ... ... | 331 | 7 | 324 | 5,286 15 5 | 1,811 0 0 |
| 1890-91 ... ... ... ... | 286 | 11 | 275 | 5,113 13 7 | 3,626 12 0 |
| 1891-92 ... ... ... ... | 279 | ... | 279 | 3,046 5 8 | 1,658 12 0 |
| 1892-93 ... ... ... ... | 299 | 3 | 296 | 4,659 7 3 | 1,145 2 0 |

78. The number of cases dealt with has increased by 20 and as 3 cases were dismissed, cases in which penalties were awarded have increased by 17 as compared with the preceding year. There is an increase of Rs. 1,613-1-7 in the estimated value of confiscated property and a falling off of Rs. 513-10-0 in the total of penalties inflicted.

Northern Division.

79. In the Northern Division there were 2 cases of landing goods at unauthorized places, 10 of landing and shipping goods at unauthorized hours, 8 of landing and shipping unmanifested goods in excess of the manifested quantity and 17 of non-production of documents within 24 hours after anchoring. In these cases penalties to the extent of Rs. 555-8-0 were imposed. The rest were petty cases of landing goods without permission, landing goods short of the manifested quantity, non-production of pass within 24 hours after anchoring, and non-production of documents on demand.

Southern Division.

80. In the Southern Division there were 4 cases of landing and shipping goods at unauthorized hours, 49 of landing goods without permission, 24 of landing and shipping unmanifested goods, 10 of landing goods in excess of manifested quantity, 47 of non-production of documents within 24 hours after anchoring, 56 of non-production of pass within 24 hours after anchoring and 31 of sailing without port clearances. The rest were petty cases of landing goods short of the manifested quantity, anchoring at unauthorized places, non-production of documents on demand, and removing goods without payment of duty.

Clearance of vessels inward and outward.

81. The number of vessels which entered inwards and cleared outwards at the different ports of the Presidency was 88,496 and 86,211 respectively as compared with 92,905 and 90,976 in 1891-92.

Trade. Import and Export.

82. The following table shows the declared value of the import and export trade for the six years ending 1891-92 and for the year under report. The figures do not include imports and exports of Government Stores and Treasure :—

| Years. | Imports. | Exports. |
|---|---|---|
| | Rs. | Rs. |
| 1886-87 ... ... | 2,48,93,056 | 4,30,34,138 |
| 1887-88 ... ... | 2,75,97,644 | 4,71,91,751 |
| 1888-89 ... ... | 2,59,37,426 | 4,59,27,896 |
| 1889-90 ... ... | 2,49,43,362 | 4,21,47,745 |
| 1890-91 ... ... | 2,50,39,472 | 4,26,81,629 |
| 1891-92 ... ... | 2,46,36,445 | 4,51,95,944 |
| | 15,30,47,405 | 26,61,79,103 |
| Average ... | 2,55,07,901 | 4,43,63,184 |
| 1892-93 ... | 2,40,14,346 | 4,53,82,116 |
| | Decrease. | Increase. |
| | 14,93,555 | 10,18,932 |

## LAND CUSTOMS.



Organization.

83. The organization of the Land Customs lines on the Goa and Daman Frontiers occupied a great portion of the time and attention of the Collector during the year under report. Under Government Resolution No. 7644 of the 21st September 1892 in the Revenue Department, a new customs post was opened at Majalli in the Kárwár Táluka, and the Custom Houses open on both frontiers at the end of the year were as follows :—

| Goa Frontier. | Daman Frontier. |
|---|---|
| Bánda. | Kunta. |
| Dodámárg. | Chala. |
| Talewádi. | Kolak. |
| Castle Rock (Railway Station). | Páthárpunja. |
| Digi. | Kalai. |
| Majálli. | |

Collections.

84. The collections made at these stations (exclusive of duty on salt) and the fixed chouth paid by the Dharampur State were as under :—

| Items. | 1891-92. | 1892-93. | Increase. | Decrease |
|---|---|---|---|---|
| | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p |
| Import ... ... ... | 418 8 3 | 406 0 10 | ..... | 12 7 5 |
| Export ... ... ... | 4,280 15 1 | 33,212 12 6 | 28,931 13 5 | ... |
| Government share of Land Customs and transit duties levied in the foreign territory of Dharampur ... | 9,000 0 0 | 9,000 0 0 | ..... | ... |
| Fines and confiscations ... ... | ..... | 92 12 2 | 92 12 2 | ... |
| Miscellaneous ... ... | ..... | 11 2 2 | 11 2 2 | ... |
| Total ... | 13,699 7 4 | 42,722 11 8 | 29,035 11 9 | 12 7 5 |
| | | Deduct Decrease ... | 12 7 5 | |
| | | Net Increase ... | 29,023 4 4 | |

Duty on Rice.

85. The increase of Rs. 28,932 in export duty is due to collections having been made during the whole year, while the figures of the previous year represent the collections of 2½ months

only. The amount would have been much greater were it not for the concession made by Government Resolution No. 930, dated the 2nd February 1893, under which rice exported to Goa territory by other than the authorised routes is allowed to pass free of duty. There is reason to believe that the concession has been abused, and the question whether it should be withdrawn is now under consideration.

86. The sum of Rs. 9,000 shown in the table under para. 84 represents the fixed chouth paid annually by the Dharampur State in lieu of the share in the transit duties belonging to the British Government.

Offences.

87. The number and results of cases adjudicated under the Land Customs Act during the year under report were as follows:—

| | Number of Cases adjudicated. | Number of Cases dismissed | Number of Cases in which Penalties were awarded. | Estimated value of property confiscated. | Amount realized by sale of confiscated property. |
|---|---|---|---|---|---|
| | | | | Rs. a. p. | Rs. a. p. |
| Goa Frontier ... ... .. | 66 | 4 | 62 | 134 12 8 | 98 2 3 |
| Daman Frontier ... ... | 1 | ... | 1 | 0 12 0 | 0 12 0 |
| Total ... | 67 | 4 | 63 | 135 8 8 | 98 14 3 |

88. On the Goa Frontier there was one case of passing goods without application for permission, and the rest were cases of carrying goods by unauthorized roads. The one case on the Daman Frontier was of passing goods without an application.

Arrangements at Castle Rock.

89. Much difficulty was experienced in making arrangements for passing goods at the Castle Rock Custom House on the Southern Marátha Railway. The conditions were new, not only to officers of the Department but to importers of goods and the Railway staff. In these circumstances it was to be expected that work would not, at first, go on with the smoothness and regularity which comes of experience and long established usage. In spite of every effort to facilitate traffic, numerous complaints of unnecessary delay were received, but it was shown on inquiry that the delays complained of were, for the most part, due to causes over which the Customs officers had no control. Arrangements are now being made which will have the effect of conceding to the Railway Companies every facility which can with a due regard to the safety of the revenue be granted. At the same time there is now a disposition on the part of the Railway administration to recognize that a certain amount of delay and inconvenience is inseparable from the existence of a Custom House; importers are becoming acquainted with the routine of business; and next year I hope to be able to report that the Customs arrangements at Castle Rock have worked to the satisfaction of all parties.

Goa Frontier.

90. During the past fair season every part of the Goa Frontier was visited by myself or by Mr. Pogson, the Assistant Collector in charge. The division of the frontier line into beats has been finally settled, the Inspectors' head-quarters have been fixed, and sites chosen for their bungalows.

91. Experience has shown that more Customs posts are required on the Goa Frontier, and I have recently submitted a scheme for your consideration which if accepted will result in opening all the important routes to non-dutiable goods, while the importation of dutiable goods will be restricted to Custom-houses in charge of well paid and responsible officers.

92. The charge of the Goa Frontier was during the year divided between the Deputy Collector and the Assistant Collector of Kánara. This divided control was undesirable from every point of view, and now that an Assistant Collector has been appointed to the sole charge of the Frontier, it may be expected that there will be a great improvement in the efficiency of the administration.

Refund of Customs duty on rice exported from one part of British territory to another through Marmagão.

93. By Government Notification No. 6290, dated the 3rd August 1892, the refund of export duty on rice exported from British Customs ports to Marmagão for transit by rail into British districts has been allowed, subject to necessary precautions against fraud. The temporary scarcity in the Southern Marátha Country had led to the issue of this notification; but in ordinary seasons the course of traffic is all the other way, and large quantities of rice are exported from British districts by way of Castle Rock to Marmagão, whence it is carried in country craft to British Customs ports. The concession was therefore extended to seaward exports from Castle Rock by Government Notification No. 3981, dated the 31st May 1893.

Exemption from Customs duty on Nagar Haveli rice passing into Daman.

94. In deference to the wishes of the Portuguese Government rice, the produce of Nagar Haveli is allowed under Government Resolution, Political Department, No. 1251, dated the 21st February 1893, to pass free of duty into Daman across the Frontier Preventive line, whether for local consumption or export, subject to such precautions for its identification, as really the produce of Portuguese territory, as may from time to time be found necessary. The rules framed now require that the rice shall be covered (*a*) by a pass signed by the Governor of Daman specifying the quantity of rice and other particulars, and (*b*) a certificate of origin from the Administrator of Nagar Haveli certifying that the rice is the produce of that pargana.

## A'BKA'RI.

A'BKA'RI.

Spirit excised and duty realized or assessed.

95. The transactions of the Department under this head show a decrease of 8,595 gallons and an increase of Rs. 36,629 in the revenue. This decrease in removals is due to a diminution of 50,617-1-0 gallons in the quantity removed to the Thána district. The increase in revenue is principally due to larger removals to Bombay, where the higher rate of duty more than compensated for the decrease in the total removals.

| | Gallons excised. | Duty realized or assessed. |
|---|---|---|
| | | Rs. |
| 1879-80 ... | 477,459 | 10,56,909 |
| 1880-81 ... | 502,859 | 11,54,289 |
| 1881-82 ... | 596,748 | 12,57,380 |
| 1882-83 ... | 723,832 | 13,98,438 |
| 1883-84 ... | 889,195 | 16,02,117 |
| 1884-85 ... | 892,810 | 19,65,960 |
| 1885-86 ... | 1,064,256 | 23,40,680 |
| 1886-87 ... | 982,447 | 21,97,644 |
| 1887-88 ... | 1,077,407 | 23,05,478 |
| 1888-89 ... | 863,786 | 20,59,908 |
| 1889-90 ... | 1,185,761 | 22,35,893 |
| 1890-91 ... | 1,270,166 | 23,71,092 |
| 1891-92 ... | 1,356,702 | 26,83,238 |
| 1892-93 ... | 1,348,107 | 27,19,867 |

Removals classified.

96. The removals during the year may be classified as under :—

| *Country Liquor.* | Gal. | pts. | | Rs. | a. | p. |
|---|---|---|---|---|---|---|
| For Bombay ... ... ... | 457,848 | 1 | Duty assessed and collected ... | 14,41,333 | 1 | 6 |
| ,, Murúd in Janjira State ... | 4,896 | 0 | Do. do. ... | 6,869 | 6 | 3 |
| ,, Karáchi ... ... ... | 40,351 | 1 | Do. do. ... | 1,30,001 | 4 | 0 |
| ,, Thána and Kolába ... | 833,147 | 3 | Do. but not collected | 11,33,584 | 14 | 9 |
| ,, Ratnágiri and Kánara ... | 4,935 | 0 | Do. do. ... | 5,726 | 13 | 1 |
| ,, Berárs ... ... ... | 6,674 | 3 | Duty-free ... ... ... | ..... | | |
| Total ... | 1,347,852 | 0 | Total ... | 27,17,515 | 7 | 7 |
| Rectified spirits—Spirits of wine ... ... ... ... | 255 | 3 | Duty assessed and collected ... | 2,352 | 3 | 7 |
| Grand Total ... | 1,348,107 | 3 | Grand Total ... | 27,19,867 | 11 | 2 |

Increase or decrease in removals. Bombay.

97. The increase of 12,173¾ gallons in the removals to Bombay is due to larger sales on account of the smaller consumption of toddy spirit.

Janjira.

98. Exports to Murud in the Janjira State show an increase of 1,155½ gallons over those of last year.

Karáchi.

99. The removals to Karáchi show a further improvement of gallons 2,255 and 7 pints.

Thána.

100. A decrease of 50,617 gallons 1 pint has occurred in the exports of liquor to the Thána district. This is due partly to the transfer of the Karjat Táluka to the Kolába district and partly to the completion of the Tánsa water works, where great quantity of liquor was consumed by the labourers in the previous year.

Kolába.

101. The increase of 14,863½ gallons in removals to the Kolába district is due to the transfer of the Karjat Táluka from the Thána to the Kolába district.

Ratnágiri and Coast tálukas of Kánara.

102. Under sanction conveyed in Government Resolution No. 8270, dated the 19th October 1892, mowra spirit was allowed to be imported by Abkári farmers into the Ratnágiri district and the coast tálukas of Kánara, where toddy spirit only had hitherto been sold. Thus toddy spirit and mhowra spirit are now placed side by side in the two districts and the supply is allowed to be adjusted naturally according to the demand, or in other words the preference of the people. During the few months in which this concession was in force 3,323 and 1,612 gallons of mhowra spirit were removed to the Ratnágiri and Kánara districts respectively. It will thus appear that there is a demand for this kind of spirit in the two districts and that the removal of the restriction formerly placed upon it is a step in the right direction. In fact, if in course of time it were found possible to restrict the consumption in the tálukas adjoining Goa to mhowra spirit, the change would materially strengthen the hands of the Department in checking the current of smuggling from that settlement, where the central distilleries have been abolished, the out-still system introduced, and the production of toddy spirit greatly exceeds the demand.

Ellichpur, Berars.

103. Under Government Resolution, Revenue Department, No. 2061, dated 18th March 1893, 6,674 gallons and 3 pints were allowed as a special case to be exported without prepayment of duty to Ellichpur for consumption in the Berárs.

Rate of duty in Bombay.

104. The rate of duty per gallon charged on spirit exported to Bombay remained unchanged at Rs. 3 per Imperial gallon of 25° U. P. with a *pro rata* addition up to 10° U.P. The average strength and incidence of duty stood as last year at 21·3° U. P. and Rs. 3-2-4 respectively.

Spirits of Wine.

105. There has been a gradual fall in the exports of spirits of wine to Bombay due, as noticed in the previous year's report, to the fact that spirits of wine locally manufactured cannot compete in cheapness with the imported article. The rate of duty remained at Rs. 6 per Imperial gallon of proof strength with a *pro rata* addition for increased strength. The average strength and incidence of duty were 53·4° O. P. and Rs. 9-3-4 respectively against 53·2° O. P. and Rs. 9-3-1 in 1891-92.

Rates of duty in Thána, Kolába, Ratnágiri and coast tálukas of Kanara.

106. The rates of duty for the Sálsette and Bassein Tálukas and the whole of the Kolába district were Rs. 2-4-0 and Re. 1-2-0 per gallon of strength 25° U. P. and 60° U. P. respectively. For Dáhánu, Máhim and Tárápur they were Re. 1-12-0 and Re. 0-14-0 and for Umbergaon they remained unchanged. The rates of duty on exports to Ratnágiri were Re. 1-6-0 and Re. 0-11-0 per Imperial gallon of strength 25° and 60° U. P. and on those for the coast tálukas of the Kánara District Rs. 1-6-0 and Re. 1-1-7 per Imperial gallon of 25° U. P. and 40° U. P. strength respectively.

107. No methylated spirit was removed during the year under report. Methylated Spirits.

108. The following table shows the total amount collected by the Department this year as compared with the last:— Collections.

| Items. | 1891-92. | 1892-93. | Increase. | Decrease. |
|---|---|---|---|---|
| | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| 1. Still-head duty on country spirits manufactured at Uran and exported to Bombay ... ... ... ... | 14,02,541 0 5 | 14,41,333 1 6 | 38,792 1 1 | ..... |
| 2. Do. do. do. to Karáchi ... | 1,22,753 14 0 | 1,30,001 4 0 | 7,247 6 0 | ..... |
| 3. Do. do. on do. exported to Murúd... ... ... ... | 4,846 1 3 | 6,869 6 3 | 2,023 5 0 | ..... |
| 4. Do. do. on rectified spirits ... ... | 2,676 9 11 | 2,352 3 7 | ..... | 324 6 4 |
| 5. Establishment cess paid by the distillers at the rate of 6 pies per gallen of spirits removed to Bombay, Thána, Kolába, Ratnágiri and Kánara ... ... ... ... ... ... | 42,418 14 10 | 42,146 0 1 | ..... | 272 14 9 |
| 6. Miscellaneous ... ... ... ... ... | 239 0 7 | 216 0 10 | ..... | 22 15 9 |
| Total ... | 15,75,475 9 0 | 16,22,918 0 3 | 48,062 12 1 | 620 4 10 |
| | | Deduct Decrease ... | 620 4 10 | |
| | | Net Increase ... | 47,442 7 3 | |

109. The increase under items 1, 2 and 3 is due to larger exports of liquor to Bombay, Karáchi and Murúd.

110. The cause of decrease in item No. 4 is noticed in paragraph 105.

111. The decrease in item No. 5 is due to smaller removals of liquor to the Thána Collectorate.

112. The expenditure incurred by this Department in connection with the management of the Uran Distilleries during 1892-93 as compared with 1891-92 is shown below :— Expenditure.

| Items. | 1891-92. | 1892-93. | Increase. | Decrease. |
|---|---|---|---|---|
| | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| 1. Pay of establishment ... | 18,782 9 10 | 20,161 9 2 | 1,378 15 4 | ..... |
| 2. Travelling allowance to establishment ... ... | 22 0 0 | 74 13 9 | 52 13 9 | ..... |
| 3. Petty supply allowance ... | 120 0 0 | 120 0 0 | ..... | ..... |
| 4. Service stamps and postage. | 68 0 0 | 84 8 0 | 16 8 0 | ..... |
| 5. Dead-stock articles... ... | 161 9 0 | 17 8 0 | ..... | 144 1 0 |
| 6. Refund of establishment cess ... ... ... | 16,886 9 1 | 17,277 7 3 | 390 14 2 | ..... |
| 7. Telegram charges .. ... | 1 4 0 | ..... | ..... | 1 4 0 |
| 8. Clothing for peons ... ... | 980 4 0 | 361 8 0 | ..... | 618 12 0 |
| 9. Municipal taxes ... ... | 10 0 0 | 20 0 0 | 10 0 0 | ..... |
| 10. Law charges... ... ... | 60 0 0 | ..... | ..... | 60 0 0 |
| 11. Miscellaneous ... ... | 7 10 0 | ..... | ..... | 7 10 0 |
| 12. Petty construction and repairs ... ... ... | 15 11 0 | 8 0 0 | ..... | 7 11 0 |
| 13. Hutting money ... ... | ..... | 425 11 11 | 425 11 11 | ..... |
| Total ... | 37,115 8 11 | 38,551 2 1 | 2,274 15 2 | 839 6 0 |
| | | Deduct Decrease ... | 839 6 0 | |
| | | Net Increase ... | 1,435 9 2 | |

The increase in Item No. 1 is due to the pay of the Supervisor from the 1st March 1892 to the 28th February 1893 being debited to Uran Distilleries, while in 1891-92, when he was appointed to Act as Assistant Collector of Excise at Bombay from the 10th October 1891 to the 10th January 1892 it was debited to the Bombay Excise Department, and is due to acting allowances paid to subordinates.

113. The increase in item No. 6 is due to larger exports of liquor to Bombay, Kolába, Karáchi and Janjira.

114. *Item No. 13.*—Charges under hutting money were debited in 1891-92 to " Refunds and Drawbacks ;" but in the year

under report they were as directed in Government Resolution, Financial Department, No. 2132, dated 21st May 1892, shown under a different head.

115. *Item No. 8.*—The decrease of Rs. 618-12-0 is due to light clothing only having been supplied to peons.

116. The decreases under other items are trifling and call for no remarks.

ALLOWANCES AND ASSIGNMENTS.

## ALLOWANCES AND ASSIGNMENTS.

117. The expenditure incurred on account of service haks during the year under report amounted to Rs. 15,267-9-10 against Rs. 10,069-13-0 in the preceding year. The increase of Rs. 5,197-12-10 is due to certain claims that had remained unpaid in the preceding year having been paid during the year under report.

LOCAL FUNDS.

## LOCAL FUNDS.

Rate of Port Dues.

118. The rate of port dues in the Northern Group remained unaltered during the year, *viz.* 3 annas per ton in case of sailing vessels and 4½ annas per ton in the case of steamers, payment at any one port of the group clearing the vessel at all ports of the same group for 30 days. In the Southern Group the rate charged up to the 18th December 1892 was 2 annas per ton for steam and sailing vessels alike; but by Resolution No. 1969 of the 22nd March 1892 the rates and the mode of collection were assimilated to those in the northern group.

Investment of surplus balances

119. The surplus balances invested in Government paper up to the end of the year on account of the Northern and Southern Groups are as under:—

| | | |
|---|---|---|
| Northern Group Ports Fund | ... | Rs. 33,100 |
| Southern do. do. | ... | „ 74,200 |

Buoys, Beacons and Light-houses.

120. The buoys, beacons and light-houses were effectually maintained and kept in good repair during the year.

*Lights in the Northern Division.*

121. *Dandi Light.*—This light was during the year under report in a very unsafe condition owing to the encroachment of the sea upon the sand-bank on which the light is situated. The north and north-western part of the bank was washed away during the high spring tide and stormy gale of the 1st May 1892. In order to protect the site an embankment costing Rs. 38 was made of loose stones, the interstices of which were filled with mud and sand, but this was breached in July and was repaired at a cost of Rs. 15. The sea continued to encroach upon the site, and in December last it was found necessary to further secure the safety of the light by erecting a breakwater at a cost of Rs. 460.

122. *Tápti Light.*—The special repairs mentioned in paragraph 132 of the previous year's report were carried out by the Public Works Department at a total cost of Rs. 1,700 during the year under report.

*Lights in the Southern Division.*

123. *Anjanvel or Tolkeshvar Light.*—This light maintained its efficiency during the year under report. The long standing complaint of the want of additional accommodation for the light-house establishment has now been removed by the addition of a room to the existing quarters. I visited the light-house on the 19th February, and found that one of the runners or guides had become loosened at the floor and consequently when the lantern was hoisted there was a good deal of oscillation and the aperture in the roof

of the cabin through which the lantern passed being a narrow one there was a great chance of the lantern being injured These defects were pointed out to the Assistant Collector of Salt Revenue in charge of Coast-Guard Service, who took immediate steps to remedy them.

124. *Vengurla Rocks Light-house.*—Two additional rooms for stores and water are required at this light, and the Executive Engineer, Ratnágiri, was requested to make provision for their construction in the Provincial Budget for the present year, but for some unexplained reason he has omitted to do so. The matter has again been pressed on the attention of the Public Works Department. Arrangements are also necessary to enable the light-house staff to collect the rain water from the roof of the building in a pure condition, and the Superintending Engineer, S. D., has promised to provide for this. I visited this light-house on the 28th February and found every thing in good order and the establishment cheerful and contented.

125. *Oyster Rock Light-house.*—Under Mr. Farrel's care this important light maintains its reputation as the best light under the control of this Department. I myself visited it on the 7th of March last and found everything in excellent order. After a year's experience it has been found necessary to revert to the former arrangement of stationing the life-boat and crew at Kárwár instead of at the Oyster Rocks.

126. *Honore Light.*—Owing to the scour in the Honore Creek eating away the bank on which this light stands, it was apprehended last year that it would have to be removed further back in the same line, and a spot was selected for the purpose by Mr. Pollen as reported in paragraph 137 of the previous year's report. The channel has, however, changed its course during the year under report, erosion has ceased, and no change in the position of the light will be necessary.

127. The results of the Karáchi experiments as regards the suitability of heavy mineral oil flashing 250° for lights in this Presidency have not as yet been communicated to this Department.

128. The lightning conductors attached to the light-houses in the Northern and Southern Divisions were duly tested by officers of the Public Works Department and were found to be in good order.

129. All the lights and light-houses have been efficiently maintained and kept in good repair during the year under report. They have been repeatedly visited and inspected during the year by the Sarkárkúns, Coast-Guard Inspectors, and the Assistant Collectors.

130. The following table shows the revenue collected during the year in contrast with the collections of the previous year — Collections.

| Items. | 1891-92. | 1892-93. | Increase. | Decrease. |
|---|---|---|---|---|
| | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| Northern Ports Fund— | | | | |
| Port-dues ... ... ... | 30,192 1 0 | 29,090 5 6 | ..... | 1,101 11 6 |
| Proceeds of goods washed ashore ... ... ... | 686 1 6 | 2,016 15 8 | 1,330 14 2 | ..... |
| Proceeds of useless articles ... | 1,263 15 3 | 76 5 5 | ..... | 1,187 9 10 |
| Advances refunded by the Public Works Department and the Local Board ... | 449 6 11 | 288 8 1 | ..... | 160 14 10 |
| Miscellaneous... ... ... | 40 3 7 | 4 6 5 | ..... | 35 13 2 |
| Interest on Government Promissory Notes ... ... | 1,246 1 7 | 1,320 11 2 | 74 9 7 | ..... |
| Total, Northern Division ... | 33,877 13 10 | 32,797 4 3 | 1,405 7 9 | 2,486 1 4 |

| Items. | 1891-92. | 1892-93. | Increase. | Decrease. |
|---|---|---|---|---|
| | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| Southern Ports Fund— | | | | |
| Port-dues ... .. ... | 39,066 15 0 | 46,152 15 3 | 7,086 0 3 | ..... |
| Proceeds of goods washed ashore ... ... ... | 560 13 1 | 6,166 12 9 | 5,605 15 8 | ..... |
| Proceeds of useless articles ... | 20 4 0 | 43 9 10 | 23 5 10 | ..... |
| Advances refunded by the Public Works Department. | 77 1 9 | 47 3 9 | ..... | 29 14 0 |
| Miscellaneous ... ... ... | 25 10 11 | 33 2 9 | 7 7 10 | ..... |
| Interest on Government Promissory Notes ... ... | 2,783 14 7 | 2,960 9 4 | 176 10 9 | ..... |
| Fines ... ... ... ... | 63 0 0 | 118 0 0 | 55 0 0 | ..... |
| Contribution for wharves ... | 660 0 0 | 660 0 0 | ..... | ..... |
| Total, Southern Division ... | 43,257 11 4 | 56,182 5 8 | 12,954 8 4 | 29 14 0 |
| Grand Total ... | 77,135 9 2 | 88,979 9 11 | 14,360 0 1 | 2,515 15 4 |
| | | *Deduct* Decrease ... | 2,515 15 4 | |
| | | Net Increase ... | 11,844 0 9 | |

Northern Group.

131. The decrease of Rs. 1,101-11-6 under Port Dues is due to smaller collections being made in the Surat and Broach Tálukas. There is an increase of Rs. 1,330-14-2 under the head "Proceeds of goods washed ashore", towards which the Surat Range contributed nearly Rs. 1,000. The decrease of Rs. 1,187-9-10 under "Proceeds of useless articles" is due to the adjustment of a large amount in the previous year under the Accountant General's instructions. The fluctuations under the other items are trifling and do not call for any remarks.

Southern Group.

132. An increase of Rs. 7,086-0-3 under Port Dues is due to the enhanced rate of Port Dues levied during part of the year under report. There is an increase of Rs. 5,605-15-8 under "Proceeds of goods washed ashore," towards which the Ratnágiri Range contributed over Rs. 5,000. The fluctuations under other heads are slight and require no comments.

Expenditure.

133. The various items of expenditure incurred by this Department to the debit of Port Funds during the year are contrasted below with the corresponding items in 1891-92 :—

| Items. | 1891-92. | 1892-93. | Increase. | Decrease. |
|---|---|---|---|---|
| *Northern Ports Fund.* | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| Collection and Management— | | | | |
| Establishment ... ... | 358 0 0 | 345 2 4 | ..... | 12 13 8 |
| Contingencies... ... ... | 12 0 0 | 12 0 0 | ..... | ..... |
| Contribution to Coast-guard Establishment ... .. | 5,000 0 0 | 5,000 0 0 | ..... | ..... |
| Removal of waifs ... ... | 286 8 0 | 684 6 2 | 397 14 2 | ..... |
| Pensions and Gratuities ... | 194 13 0 | 194 13 0 | ..... | ..... |
| Vessels, Boats, and Buoys— | | | | |
| Establishment ... ... | 560 0 0 | 555 10 8 | ..... | 4 5 4 |
| Contingencies... ... ... | 29 11 5 | 816 1 2 | 786 5 9 | ..... |
| Investment in Government Securities ... ... .. | 9,984 14 4 | ..... | ..... | 9,984 14 4 |
| Purchase and maintenance of Buoys .. ... ... | ..... | 3 7 0 | 3 7 0 | ..... |
| Beacons and Light houses— | | | | |
| Establishment ... ... | 3,751 9 0 | 3,701 0 8 | ..... | 50 8 4 |
| Contingencies... ... ... | 1,894 2 0 | 2,139 12 2 | 245 10 2 | ..... |
| Travelling Allowance to Establishment ... ... ... | ..... | 9 10 0 | 9 10 0 | ..... |
| Refunds ... ... ... ... | 28 4 6 | 14 9 6 | ..... | 13 11 0 |
| Accountant General's Audit Fees ... ... ... ... | 101 0 0 | 101 0 0 | ..... | ..... |
| Construction and Repairs— | | | | |
| By Public Works agency ... | 11,383 8 0 | 5,285 8 0 | ..... | 6,098 0 0 |
| By Civil agency ... ... | 285 4 9 | 975 13 6 | 690 8 9 | ..... |
| Total, Northern Ports Fund... | 33,869 11 0 | 19,838 14 2 | 2,133 7 10 | 16,164 4 8 |

| Items. | 1891-92. | 1892-93. | Increase. | Decrease. |
|---|---|---|---|---|
| *Southern Ports Fund.* | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| Collection and Management— | | | | |
| Pay of Port Officer ... | 2,413 5 4 | 2,400 0 0 | ..... | 13 5 4 |
| Do. of Establishment ... | 1,063 14 8 | 992 3 7 | ..... | 71 11 1 |
| Contingencies ... ... ... | 119 1 4 | 157 12 1 | 38 10 9 | ..... |
| Contribution to Coast-guard Establishment ... ... | 5,000 0 0 | 5,000 0 0 | ..... | ..... |
| Investment in Government Securities ... ... ... | 9,993 1 11 | ..... | ..... | 9,993 1 11 |
| Vessels, Boats, and Buoys— | | | | |
| Establishment ... ... | 2,557 10 7 | 2,617 14 1 | 60 3 6 | ..... |
| Contingencies ... ... ... | 4,249 5 3 | 1,866 3 3 | ..... | 2,383 2 0 |
| Purchase and Maintenance of Buoys ... ... ... | ..... | 2,381 0 8 | 2,381 0 8 | ..... |
| Beacons and Light-houses— | | | | |
| Establishment ... ... | 10,226 3 11 | 10,385 1 3 | 158 13 4 | ..... |
| Contingencies ... ... ... | 6,268 12 2 | 7,623 13 4 | 1,355 1 2 | ..... |
| Refunds ... ... ... ... | 78 15 0 | 579 7 0 | 500 8 0 | ..... |
| Removal of Waifs and Salvage. | 308 10 11 | 884 0 1 | 575 5 2 | ..... |
| Travelling Allowance to Establishment ... ... ... | 24 7 9 | 31 4 9 | 6 13 0 | ..... |
| Accountant General's Audit Fees ... ... ... ... | 132 0 0 | 155 0 0 | 23 0 0 | ..... |
| Construction and Repairs— | | | | |
| By Public Works agency ... | 5,271 7 5 | 5,334 7 7 | 63 0 2 | ..... |
| By Civil agency ... ... | 1,498 0 4 | 253 10 2 | ..... | 1,244 6 2 |
| Pensions and Gratuities .. | 288 0 0 | 288 0 0 | ..... | ..... |
| Total, Southern Ports Fund... | 49,493 0 7 | 40,949 13 10 | 5,162 7 9 | 13,705 10 6 |
| Total, Northern and Southern... | 83,362 11 7 | 60,788 12 0 | 7,295 15 7 | 29,869 15 2 |
| | | | *Deduct* Increase ... | 7,295 15 7 |
| | | | Net Decrease ... | 22,573 15 7 |

Northern Division—Increase.

134. The items of increase in the Northern Ports Funds which call for remarks are the following :—

(1) *Vessels, Boats and Buoys.*—Contingencies Rs. 786-5-9, due to the cost of building the new Tápti River Buoy Boat.

(2) *Removal of waifs.—Rs. 397-14-2,* due to an increase in the number of vessels wrecked.

(3) *Beacons and Light-houses.*—Contingencies Rs. 245-10-2, due to larger supply of oil, &c., for light-houses in the Surat Range.

(4) *Repairs by Civil Agency, Rs. 690-8-9.*—Mainly due to repairing the damage done to the Dandi light-house the embankments whereof were washed away.

Decrease.

135. The decreases under the several heads deserving special mention are the following :—

(1) *Investment in Government Securities, Rs. 9,984-14-4.*—Due to no Government Promissory Notes having been purchased as in the previous year.

(2) *Construction and Repairs by Public Works agency, Rs. 6,098.*—Due to no heavy additional repairs such as those effected in the previous year having been made in the year under report, to the jetty at Surat and the wharf at the Whittle Bandar.

Southern Division. Increase.

136. In the Southern Division noticeable increases are observed in the following :—

(1) *Purchase and maintenance of Buoys, Rs. 2,381-0-8.*—Due to the charge being shown separately under "Purchase and maintenance of buoys" under the Accountant General's instructions, whereas in the previous year it was shown under "Contingencies," under which there is a decrease of Rs. 2,383-2-0.

(2) *Beacons and Light-houses Establishment, Rs. 158-13-4.*—Due to grain compensation having been under Government Resolution, Financial Department, No. 5014, dated the 19th December 1892, paid to the employés in the Kánara Range.

(3) *Light-house contingencies, Rs. 1,355-1-2.*—Due to larger supplies of oil and stores having been supplied during the year.

(4) *Refunds, Rs. 500-8-0.*—Due to refunds made on account of the increased rates of port dues levied before the date on which they became legally chargeable, *vide* Government Resolution, Revenue Department, No. 8234, dated 17th October 1892.

(5) *Removal of waifs, Rs. 575-5-2.*—Due to larger number of vessels wrecked during the year and the consequent receipts on account thereof.

Decrease.

137. The following decrease in expenditure requires explanation—

(1) *Investment in Government Securities, Rs.* 9,993-*1-11.*—Due to no Government Promissory Notes having been purchased.

(2) *Vessels, Boats and Buoys.*—Contingencies Rs. 2,383-2-0, due to cause of increase explained under "Maintenance and purchase of buoys" above.

(3) *Construction and Repairs by Civil agency, Rs. 1,244-6-2.*—Due to no such work, as the pier at Chendni Bandar and a new chowkie at Anjanvel, which were constructed in the preceding year, having been carried out during the year under report.

138. The uninvested balances on the 31st March 1893 were as shown below:—

| | Northern Group Ports Funds. | | | Southern Group Ports Funds. | | |
|---|---|---|---|---|---|---|
| | Rs. | a. | p. | Rs. | a. | p. |
| Balance on 1st April 1893 ... ... | 34,790 | 1 | 0 | 47,050 | 5 | 8 |
| Receipts in 1892-93 ... ... ... | 32,851 | 10 | 3 | 56,182 | 5 | 8 |
| Total ... | 67,641 | 11 | 3 | 1,03,232 | 11 | 4 |
| Less Expenditure incurred in 1892-93 | 19,838 | 14 | 2 | 40,949 | 13 | 10 |
| Balance on 31st March 1893... ... | 47,802 | 13 | 1 | 62,282 | 13 | 6 |

The balances were larger than at the end of the previous year. By Government Resolution No. 2660, dated the 14th April 1893, Rs. 30,000 from the Northern and Rs. 40,000 from the Southern Group Ports Funds were ordered to be invested in Government Securities. This has been done, and the transaction will appear in the accounts of the current year.

139. The following are the particulars of the other Excluded Local Funds in charge of this Department. The figures, together with those of Port Funds, make up the totals shown under the heading "Port Dues, &c., Local Funds" in the table subjoined to paragraph 11:—

*Tankária Dharam Taláo Fund.*

| Items. | 1891-92. | 1892-93. | Increase. | Decrease. |
|---|---|---|---|---|
| | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| Revenue ... ... | 70 0 0 | 57 12 0 | 12 4 0 | ... |
| Expenditure ... ... | 59 13 4 | 59 8 0 | ... | 0 5 4 |

*Cambay and Jambusar Ferry Fund.*

| Items. | 1891-92. | 1892-93. | Increase. | Decrease. |
|---|---|---|---|---|
| | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| Revenue ... ... | 54 1 6 | 54 6 0 | 0 4 6 | ... |
| Expenditure ... ... | ... | ... | ... | ... |

*Horse Fund.*

| Items. | 1891-92. | 1892-93. | Increase. | Decrease. |
|---|---|---|---|---|
| | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| Revenue ... | 1,315 7 4 | 1,700 14 6 | 385 7 2 | ... |
| Expenditure ... | 861 3 2 | 1,636 6 6 | 775 3 4 | ... |

## NATIVE PASSENGER SHIPS ACT.

NATIVE PASSENGER SHIPS ACT.

140. There were no cases under this Act during the year under report.

141. Messrs. Shepherd and Company have, as usual, held a monopoly of the coasting steamer traffic. Their steamers run daily between Bombay and Marmagoa, touching at the principal intermediate ports, and bi-weekly between Mangalore and Bombay calling at Marmagoa and Vengurla. Though the Company have added two more steamers, "Mahanadi" and "Setranji," to their fleet, they were apparently unable to cope with the increased traffic between Marmagoa and Bombay which resulted from heavy exports of grain from the British districts above the ghâts to Marmagoa by the West India Portuguese Railway, and in consequence they chartered the P. and O. Company's steamer "Brindisi" in the months of March and April last.

142. The Company have also taken out the necessary licenses for boats for the conveyance of passengers between their steamers and the shore at the various ports of call. On the whole the provisions of the licenses have been fairly observed, but in some cases in which the conditions were not complied with, prosecutions were instituted and convictions obtained.

## CONTRABAND OPIUM.

CONTRABAND OPIUM.

143. There were 211 petty cases of contraband opium detected by men of the Northern Frontier Preventive Force, the quantity seized amounting to seers 35 and $6\frac{7}{8}$ tolas, against 111 seizures in the previous year in which 3 maunds 39 seers and 10 tolas were attempted to be smuggled. Two hundred and twelve persons were arrested, of whom one, who was released on bail, absconded. The remaining 211 were prosecuted with the result that 205

were convicted and 6 acquitted, the percentage of convictions on the number prosecuted being 97·1. The estimated value of confiscations was Rs. 826-1-4 against Rs. 3,135-2-0 in the preceding year. There were no heavy seizures in the year nor were any animals or carts seized except one camel worth Rs. 50.

Smuggling on the Railway Lines.

144. The great majority of the cases detected occurred on the lines of Railway, and there is reason to believe that smugglers now use the railway as a speedier, more convenient, and safer means of smuggling than bringing contraband opium across country. In the absence of special information it is impossible to detect parcels of opium concealed in bulky merchandise sent by rail, or consigned under false descriptions, without a minute examination of all goods, such as would greatly interfere with traffic. Last March 24 tins stated to contain sweet oil were consigned from Pipaliya on the Rajputána-Málwa Railway to Muli in Káthiáwár. At the Wadhwán Railway Station it was discovered by pure accident that the tins contained two maunds of contraband opium. The discovery was unfortunately allowed to get wind before measures were taken to capture the smugglers, who consequently escaped. It is probable that there were many similar cases which were undetected. With unrestricted traffic on the railways, nothing short of complete control over opium at the places where it is produced will serve as an effective check upon smuggling.

## PETROLEUM.

PETROLEUM.

145. Attempts were made in the year under report to import petroleum into Verával with the object of exporting it to British districts by land in order to evade the payment of the import duty, there being no duty-collecting stations on the Northern Frontier. The matter was brought to the notice of Government, with the result that the Government of India by their Notification No. 289-S, dated the 17th December 1892, have prohibited the bringing of petroleum into the Bombay Presidency, whether by sea or land, unless such petroleum—

(1) has been certified to be not dangerous by a Testing officer appointed by a Local Government under Section 9 of the Petroleum Act (XII of 1886), and

(2) has paid the import duty specified in Schedule II of the Indian Tariff Act (XI of 1882) as amended by Act II of 1888.

146. A consignment of 40,000 cases per S. S. "Romola" was imported into Verával by way of Bombay. Duty had been paid on it in Bombay, and a certificate of test granted by the Collector of Customs, but as other consignments were imported at Verával which had not paid duty and were not covered by a certificate of test, considerable difficulty was experienced in distinguishing the duty-paid from the non-duty paid oil. In cases where the proof adduced was not considered sufficient the importers were required to re-export the petroleum into Káthiáwár.

## CONCLUDING REMARKS.

CONCLUDING REMARKS.

Maps.

147. The maps attached to this report are similar to those used for the report of the previous year. The maps of the Daman and Goa Frontiers are inaccurate in some respects, but I have not thought it worth while to prepare new maps until the changes in the arrangements which are now under consideration are carried out.

Alteration in the Uran Range.

148. In order to relieve the Assistant Collector of the Uran Range, which, owing to the great increase in the production of salt, has become a heavy charge, of his coast work, the line of coast from

Mandva to the Bankot Creek has been transferred to the Ratnágiri Range. This change has been shown in the map of the Southern Division.

Casualties.

149. No casualties occurred in the superior staff of the Department during the year under report.

Inspectors.

150. Mr. Inspector T. Taylor, an old servant of Government, who at one time rendered useful service to the Department, died suddenly while in charge of Castle Rock Customs Station. Mr. R. Stanyon, Inspector, Northern Frontier, was removed from the service for neglect of duty and disobedience of orders.

Conduct of Establishment. Northern Frontier.

151. Thirteen sepoys were dismissed the service, 15 sepoys and 2 savárs were degraded, 263 sepoys and 12 savárs were fined and 49 sepoys and 2 savárs resigned the service on the Northern Frontier during the year under report.

Kháraghoda.

152. In the Khárághoda Range, one peon was dismissed, 18 were fined, 5 were struck off the list for absenting themselves without leave, 5 resigned the service and 8 deserted.

Surat Range

153. In the Surat Range, one khalási was dismissed the service for neglecting his duties and frequently absenting himself without leave.

Southern Division.

154. In the Southern Division a madatnis and a weigh-clerk were dismissed the service in connection with two cases of removal of salt in excess of the quantity covered by the permits. Both cases occurred in the Uran Range and were detected at the Morá Barge. The most serious of these, in which the excess amounted to no less than 72 maunds, was brought to light by Mr. Hill, then in charge of the range. The then Sar-Kárkún of Uran, Khán Sáheb Nánábhai Mancherji, who had allowed work to be carried on in a perfunctory manner, was degraded and transferred to the Ahmedabad Salt Depôt. Eleven peons were dismissed, 9 for overstaying leave, 1 for neglect of duty, and 1 on conviction by a Magistrate for stealing salt, and 1 resigned the service.

Goa Frontier.

155. On the Goa Frontier 29 men of the menial establishment were dismissed, a jamádár for theft, a náik and a peon for preferring a false charge of illegal importation of liquor from Goa against a peon, and the rest for other minor offences.

156. The Deputy Collector, Mr. Cotgrave, was away on leave during my tenure of the office of the Collector, but the records show that his long experience of the Department and sound judgment have been of the greatest service to the officers who preceded me, especially in making arrangements for the Goa Frontier. Mr. Pogson, who acted as Deputy Collector until the end of the year, proved himself to be in every respect well fitted for the post.

157. Ráo Bahádur Madhavrao Somji, Native Assistant to the Collector of Salt Revenue, retired from Government service in the year under report, Ráo Sáheb Runchhodji, the senior Sar-Kárkún, succeeding him. Ráo Bahádur Madhavrao entered the Department in 1850. His first appointments were in the lowest grades, but by industry and merit he gradually worked his way up through the different grades till he became Sar-Kárkun on the 1st December 1875. After 11 years' service in that grade, he was selected for the appointment from which he retired. During a service extending over 42 years he earned the respect and esteem of all with whom he was brought in contact, and in recognition of his long and faithful services, the title of Ráo Bahádur has been conferred upon him as a personal distinction. His successor, Ráo Sáheb Ranchhodji Kisonji, has moved about actively and has done a large amount of inspection work.

158. I am glad to be able to report that Mr. Bulkley, whose management of the Northern Frontier was unfavourably criticised last year, has done excellent service as Assistant Collector of Khárághoda. The complete success of the storage operations, which were conducted departmentally for the first time, was mainly due to his exertions; and his general management of the village and of the salt-works leaves little to be desired.

159. Under Mr. Hill's charge the Chief Account Office has maintained its high character for efficiency. The Accountant General remarks in his review of Treasuries and Departmental Accounts "Customs and Salt Accounts have bettered even the high standard of last year."

160. Mr. McCann continues to render valuable service in connection with the Coast Guard Service and Light-houses. The new barge intended for the Karanja Preventive Station, which was built under his supervision and completed during the year, is a most creditable piece of work. A similar barge is now being built for Bassein. The new Coast Guard Boat "Evelyn" which was designed and built by Mr. McCann, has proved the fastest and safest of the fleet, and will probably serve a model for all new boats. I recently submitted a scheme for gradually replacing the worn-out boats of the Coast Guard Service by new boats, and I understand that the proposals are now under the consideration of Government.

161. Of the Inspectors and Preventive Officers, Mr. Close in charge of the Railway line, Messrs. Judge and Clarke on the Daman Frontier and Mr. Sinclair at Bhayndar—have done good service. Khán Sáheb Ghulam Mustapha, as Inspector of the Runn Salt Works, bids fair to rival the well-earned reputation of the late Khán Bahádur Sheikh Husain. He has shown great tact in dealing with the Agrias and devotes much time and care to the improvement of the village. Mr. Wadham in the Northern and Messrs. Payne and Hawkins in the Southern Division are the most efficient of the Coast Guard Inspectors.

162. With the exception of Mr. Westbrook, who has suffered much from ill-health, all the Inspectors employed on the Goa Frontier have done so well that it would be invidious to select any one of them for special mention. They have worked under circumstances of the greatest discomfort, sometimes amounting to positive hardship, and the cheerful willingness which they have shown is in the highest degree creditable to them. Every endeavour will be made to provide those of them whose beats are above the ghâts with dry comfortable quarters before the next monsoon.

163. Among the Sirkárkúns, Mr. Harischandra Gopalji at Dhárásna, Mr. Ramchandra Yeshwant Chowbal at Bassein, Mr. Sitaram Mairal at Mátunga, Mr. Sitaram Mahipat at Uran, and Mr. Tripurashankar Sanmukhram at Pen deserve special commendation.

164. In conclusion, I may say generally that there appears to be an excellent spirit among the officers of all grades in the service, and that they take the keenest interest in the prosperity of the Department.

I have the honour to be,

Sir,

Your most obedient Servant,

J. L. JENKINS,

Acting Collector of Salt Revenue.

REFERENCES
Preventive Frontier Line
Ports
Salt Works
Light Houses & Light Beacons
Lines
Foreign Territory
MAP
OF THE
BOMBAY PRESIDENCY,
PREPARED FOR THE
COLLECTOR OF SALT REVENUE.
Scale 32 Miles to an Inch
Reduced to ¼ Scale
Govt Photo-zinco. Office, Poona 1883
NORTHERN PORTION.
BHUJ
RAJKOT
Navanagar
Dwarka
Porbandar
Junagad
Mangrol
Jafarabad
Diu
Mandvi
Mundra
Lakhpat
Wadhwan
Dhrangadra
Viramgam
Dholka
Dhandhuka
Dholera
Gogha
Piram
Bhavnagar
Lathi
Dhari
Chuda
Sanand
Kamlej
Vekeria
Bhalgat
Gandi
Loia
Kaval
Kheda
Mahudha
Cambay
Dehegam
Jambusar
Tankaria
Dayagam
Dehej
Hansot
Olpad
Dandi
Rander
Vesu
Mahuva
Amlakhi
Bilimora
Dharampur
Kasgamba
Umarsadi
Ukeda
Kalai
Daman
Umbergaon
Dahanu
Tarapur
Mahim
Agashi
Bassein
Vasai
Thana
Kalyan
Bhiwandi
Panvel
Uran
Karanja
Nagothna
Alibag
Revas
Mandad
Chaul
Pen
Nagothna
Roha
Mhar
Mahad
Poladpur
Sudhagad
Palsanpur
Deesa
Idar
Parantij
Sadra
Kalol
Harsol
Maddee
Ahmedabad
Kapadvanj
Mahmadabad
Thasra
Godhra
Kaira
Matar
Nadiad
Umreth
Anand
Vasad
Baroda
Jambusar
Chandod
Broach
Ankleswar
Surat
Navsari
Jalalpur
Gandevi
Dharampur
Dhulia
Nasik
Manmad
Satpuri
Surat Range
Thana Range
Gulf of Cambay
Gulf of Cutch
To Indore
To Aurangabad
To Amreli
To Bhavnagar

SOUTHERN PORTION.

# MAP

OF THE

# BOMBAY PRESIDENCY,

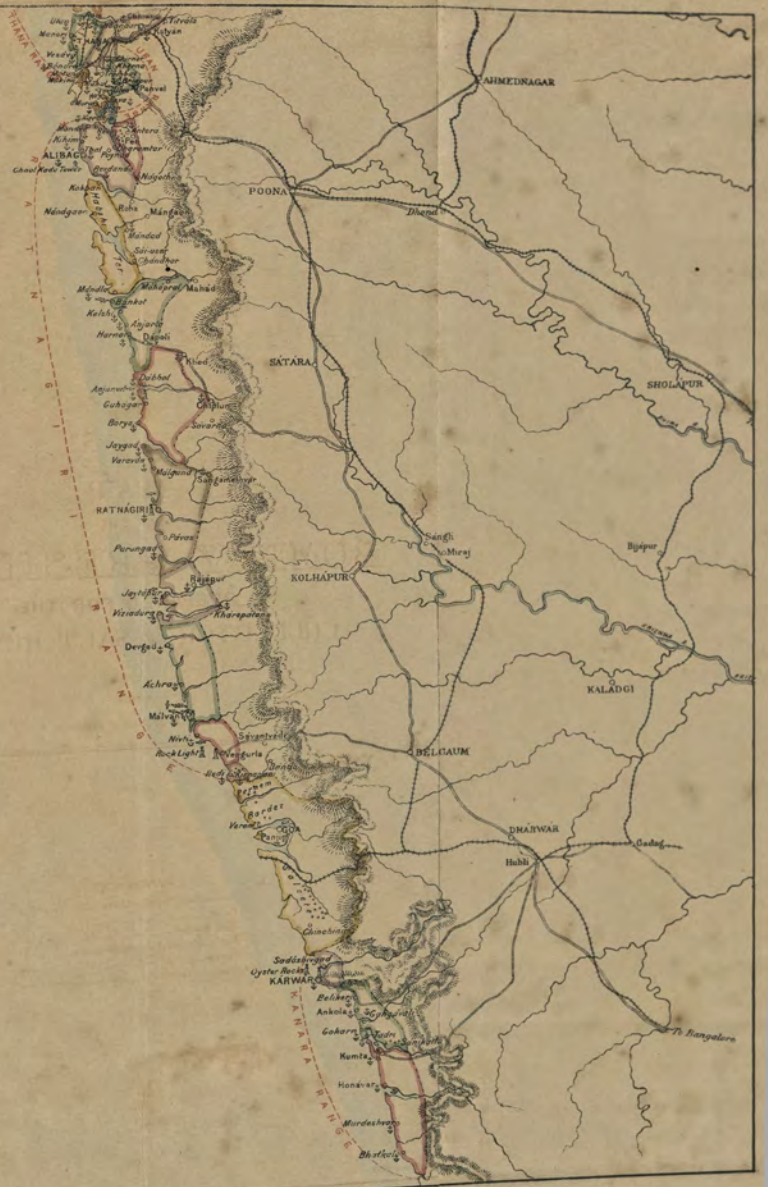
PREPARED FOR THE

COLLECTOR OF SALT REVENUE.

Scale 32 Miles to an Inch

REFERENCES

- Preventive Frontier Line
- Ports
- Salt Works
- Light Houses & Light Beacons
- Buoys
- Foreign Territory

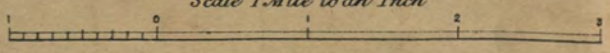



Reduced to ¼ Scale
Govt. Photozincco. Office, Poona 1893

Drawn & Litho. Govt Photozinco Office, Poona 1893.

# MAP
## of the
# DAMAN FRONTIER
*prepared for the*
Collector of Salt Revenue.

*Scale 1 Mile to an Inch*



*Statement No. I, showing the Sanctioned Strength of Establishment of the Salt Department according to Grades for the year 1892-93.*

| | Rs. 1,800. | Rs. 1,000. | Rs. 800. | Rs. 600. | Rs. 500. | Rs. 450. | Rs. 400. | Rs. 350. | Rs. 300. | Rs. 275. | Rs. 250. | Rs. 200. | Rs. 175. | Rs. 150. | Rs. 125. | Rs. 100. | Rs. 76 to 99. | Rs. 61 to 75. | Rs. 26 to 60. | Rs. 11 to 25. | Rs. 10 and below. | Total. | Remarks. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Collector | 1 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1 | | |
| Deputy Collector | .. | 1 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1 | | |
| Assistant Collectors | .. | .. | 3 | 2 | .. | 3 | .. | 2 | 1 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 11 | | |
| Coast-Guard Inspectors | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1 | 2 | 1 | 2 | 1 | 2 | .. | 6 | .. | .. | .. | 15 | | |
| Supervisor and Assistant Supervisor, Uran Distilleries | .. | .. | .. | .. | .. | 1 | .. | .. | .. | 1 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 2 | | |
| Superintendent of Salt Depôts | .. | .. | .. | .. | .. | .. | .. | .. | 1 | .. | .. | 1 | .. | 1 | 1 | 2 | .. | .. | .. | .. | .. | 6 | | |
| Sar-kárkúns and Special Officers and Customs Managers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 2 | 2 | 1 | 4 | 3 | 4 | 4 | 11 | 4 | .. | .. | 35 | | |
| Dárogas and Preventive Officers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 2 | 2 | 3 | 7 | 1 | 2 | .. | .. | .. | 17 | | |
| Inspectors | .. | .. | .. | .. | .. | .. | 1 | .. | 5 | .. | 2 | 5 | 2 | 5 | .. | 1 | 1 | 5 | 2 | 1 | .. | 30 | | |
| English Writers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1 | .. | 2 | 1 | 1 | 35 | 32 | .. | 72 | | |
| Kárkúns | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1 | .. | 2 | 218 | 396 | .. | 617 | | |
| Risáldárs | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1 | .. | .. | 2 | .. | .. | 3 | | |
| Mounted Force | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 110 | .. | .. | 110 | | |
| Petty Officers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 3 | 428 | 13 | 444 | | |
| Sepoys | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 4,411 | 4,411 | | |
| Khalásis, watermen and menials | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 4 | 70 | 378 | 452 | | |
| Total | 1 | 1 | 3 | 2 | .. | 4 | 1 | 2 | 7 | 1 | 5 | 10 | 6 | 15 | 8 | 20 | 7 | 27 | 378 | 933 | 4,802 | 6,233 | | |

Total for 1891-92 .. .. 6,138
Plus—Net increase—*vide* remarks made below .. 95
Total for 1892-93 .. 6,233

Explanation of increase and decrease as compared with the past year:—

12 Additional Shilotri Establishment agreed to by farmers of Salt-works, entertained during the year 1891-92, and sanctioned in Government Resolution, Revenue Department, No. 9165, dated the 21st November 1892.

Táluka Mátunga—
(3) Peons at Rs. 10 and below.

Táluka Ghorbandar—
(9) Peons at Rs. 10 and below.

6 Additional Establishment for fish-curing yards, sanctioned in Government Resolution, Revenue Department, No. 9857, dated 16th December 1892.

Táluka Kárwár—
2 Peons at Bandar Mazali at Rs. 10 and below.
2 Peons at Bandar Kodar at Rs. 10 and below.
4

Táluka Honávar—
2 Peons at Kasarkode at Rs. 10 and below.

53 Net increase in the Daman Frontier Preventive Establishment as further revised and finally proposed for Government sanction,—*vide* Commissioner's No. 6633 dated 6th December 1892, in lieu of that proposed in his No. 2967 dated 20th June 1892, of (1) Kárkún at Rs. 11 to 25, (2) Petty Officers at Rs. 11 to 25, and (50) Peons at Rs. 10 and below.

24 Do. in Goa Frontier Establishment, *vide* do. do.

| Plus. | Minus. | |
|---|---|---|
| 6 | 0 | Kárkúns on Rs. 11 to 25. |
| 25 | 0 | Petty Officers on Rs. 11 to 25. |
| 0 | 7 | Peons on Rs. 10 and below. |

95 Net increase.

J. L. JENKINS,
Acting Collector of Salt Revenue.

*Statement No. II, showing the Constitution and Operation*

| Number and Names of Divisions | Number of Tálukas. | Names of Tálukas. | Names of Collectorates and Districts. | Strength of Sanc | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | Collector. | Deputy Collector. | Assistant Collectors. | Coast Guard Inspectors. | Sirkárkúns, Daroghas, Inspectors, Supervisors, Depôt Superintendents. |
| 1. Northern Division. | 1 | Northern Frontier Preventive Line. | Ahmedabad, Káthiáwár and Pálanpur. | ... | ... | 1 | ... | 17 |
| | 2 | Khárághoda and Ahmedabad Depôt. | Ahmedabad ... | ... | ... | 1 | ... | 8 |
| | 3 | Dholera ... ... ... | Ahmedabad | ... | ... | ... | ... | 1 |
| | 4 | Gogha ... ... ... | | ... | ... | ... | ... | 1 |
| | 5 | Cambay... ... ... | Kaira ... ... | ... | ... | ... | ... | 1 |
| | 6 | Jámbusar ... ... | Broach ... | ... | ... | ... | ... | 1 |
| | 7 | Broach ... ... ... | | ... | ... | ... | ... | 1 |
| | 8 | Surat ... ... ... | | ... | ... | 1 | 7 | 1 |
| | 9 | Dharásna ... ... | Surat ... | ... | ... | ... | ... | 3 |
| | 10 | Bulsár ... ... ... | | ... | ... | ... | ... | ... |
| | 11 | Daman Frontier Establishment ... | Surat and Thána ... | ... | ... | ... | ... | 3 |
| | 12 | Umbargaon ... ... | Thána ... ... | ... | ... | ... | ... | 1 |
| | 13 | Tárápur ... ... ... | | ... | ... | ... | ... | 1 |
| | 14 | Bassein ... ... ... | | ... | ... | ... | ... | 2 |
| | 15 | Ghodbandar ... ... | | ... | ... | ... | ... | 3 |
| | 16 | Trombay ... ... | | ... | 1 | 2 | 7 | 5 |
| | 17 | Mátunga ... ... | Bombay ... ... | ... | ... | ... | ... | 2 |
| 2. Southern Division. | 18 | Panvel ... ... ... | Thána ... | ... | ... | ... | ... | 2 |
| | 19 | Uran ... ... ... | | ... | ... | 1 | ... | 6 |
| | 20 | Karanja... ... ... | Kolába ... | ... | ... | ... | ... | 3 |
| | 21 | Sanksi ... ... ... | | ... | ... | ... | ... | 2 |
| | 22 | Alibág ... ... ... | | ... | ... | ... | ... | 1 |
| | 23 | Madad ... ... ... | | ... | ... | ... | ... | ... |
| | 24 | Suvurndurg ... ... | Ratnágiri .. | ... | ... | ... | ... | 1 |
| | 25 | Anjanvel ... ... | | ... | ... | ... | ... | 1 |
| | 26 | Ratnágiri ... ... | | ... | ... | 1 | ... | 1 |
| | 27 | Viziadurg ... ... | | ... | ... | ... | ... | 1 |
| | 28 | Málvan ... ... ... | | ... | ... | ... | ... | 1 |
| | 29 | Vengurla ... ... | | ... | ... | ... | ... | 1 |
| | 30 | Shiroda ... ... ... | | ... | ... | ... | ... | 2 |
| | 31 | Kárwár ... ... ... | North Kánara | ... | ... | 1 | ... | 1 |
| | 32 | Ankola ... ... ... | | ... | ... | ... | ... | 2 |
| | 33 | Honávar ... ... | | ... | ... | ... | ... | 1 |
| | 34 | Bombay... ... ... | Bombay ... ... | 1 | ... | 2 | ... | ... |
| | 35 | Portuguese India ... ... | ..... | ... | ... | ... | ... | ... |
| | 36 | Duty Collecting Station, Castle Rock. | Goa Frontier ... | ... | ... | ... | ... | ... |
| | 37 | Do. Banda ... | | ... | ... | 1 | 1 | 13 |
| | 38 | Do. Kelghat ... | | ... | ... | ... | ... | ... |
| | 39 | Do. Diggi ... | | ... | ... | ... | ... | ... |
| | | Total ... | ..... | 1 | 1 | 11 | 15 | 90 |

| TIONED ESTABLISHMENT. | | | | | SALT. | | |
|---|---|---|---|---|---|---|---|
| English Writers. | Kárkuns. | Mounted Force. | Amaldárs, Sepoys, Khalasis, and other Menials. | Total. | Number of Sazas. | Number of Salt Works. | Quantity produced. |
| | | | | | | | Mds. s. t. |
| 2 | 24 | 113 | 1,008 | A 1,165 | ... | ... | ..... |
| 14 | 17 | ... | 247 | B 287 | 2 | 2 | 23,41,329 8 0 |
| 1 | 5 | ... | 15 | 22 | ... | ... | ..... |
| 1 | 2 | ... | 9 | 13 | ... | ... | ..... |
| ... | 1 | ... | 14 | 16 | ... | ... | ..... |
| 1 | 4 | ... | 43 | 49 | ... | ... | ..... |
| 1 | 4 | ... | 17 | 23 | ... | ... | ..... |
| 3 | 12 | ... | 137 | C 161 | ... | ... | ..... |
| 1 | 22 | ... | 113 | 139 | 1 | 1 | 3,18,097 0 0 |
| ... | ... | ... | ... | ..... | ... | ... | ..... |
| ... | 8 | ... | 260 | 271 | ... | ... | ..... |
| 1 | 9 | ... | 42 | 53 | 1 | 1 | 6,801 0 0 |
| 1 | 8 | ... | 36 | 46 | ... | ... | ..... |
| 1 | 41 | ... | 296 | 340 | 7 | 28 | 11,78,835 10 0 |
| 1 | 63 | ... | 343 | 410 | 9 | 45 | 9,22,884 19 40 |
| 4 | 48 | ... | 287 | D 354 | 4 | 23 | 6,48,929 0 0 |
| 1 | 33 | ... | 174 | 210 | 6 | 26 | 6,57,261 20 0 |
| 1 | 35 | ... | 172 | 210 | 6 | 19 | 4,08,253 38 0 |
| 10 | 62 | ... | 405 | E 484 | 11 | 88 | 17,28,612 35 60 |
| 1 | 29 | ... | 164 | 197 | 4 | 26 | 4,77,072 38 0 |
| 1 | 36 | ... | 182 | 221 | 5 | 32 | 3,60,771 26 63 |
| 1 | 6 | ... | 42 | F 50 | ... | ... | ..... |
| ... | 2 | ... | 4 | 6 | ... | ... | ..... |
| 1 | 9 | ... | 25 | 36 | ... | ... | ..... |
| 1 | 7 | ... | 24 | 33 | ... | ... | ..... |
| 2 | 10 | ... | 56 | F 70 | ... | ... | ..... |
| 1 | 8 | ... | 32 | 42 | ... | ... | ..... |
| 1 | 6 | ... | 24 | 32 | ... | ... | ..... |
| 1 | 7 | ... | 22 | 31 | ... | ... | ..... |
| ... | 16 | ... | 95 | 113 | 1 | 27 | 77,445 20 0 |
| 3 | 10 | ... | 53 | F 68 | ... | ... | ..... |
| 6 | 10 | ... | 109 | 127 | 1 | 66 | 29,988 25 0 |
| 2 | 13 | ... | 51 | 67 | ... | ... | ..... |
| 5 | 6 | ... | 27 | G 41 | ... | ... | ..... |
| ... | ... | ... | ... | ..... | ... | ... | ..... |
| ... | ... | ... | ... | ..... | ... | ... | ..... |
| 2 | 44 | ... | 785 | H 846 | ... | ... | ..... |
| ... | ... | ... | ... | ..... | ... | ... | ..... |
| ... | ... | ... | ... | ..... | ... | ... | ..... |
| 72 | 617 | 113 | 5,313 | 6,233 | 58 | 384 | 91,56,883 1 3 |

| Salt—*continued.* | | Sea Customs. | | | |
|---|---|---|---|---|---|
| | | | | Value of Trade. | |
| Quantity sold. | Quantity imported by Sea and Land. | Number of Ports. | Number of Light-houses. | Imports. | Exports. |
| Mds. s. t. | Mds. s. t. | | | Rs. a. p. | Rs. a. p. |
| ..... | ..... | ... | ... | ..... | ..... |
| 16,86,688 20 0 | ..... | ... | ... | ..... | ..... |
| ..... | ..... | 1 | 1 | 8,60,057 0 0 | 19,41,676 0 0 |
| ..... | 12 32 0 | 1 | 1 | 3,19,298 0 0 | 1,79,624 0 0 |
| ..... | ..... | 1 | ... | ..... | ..... |
| ..... | ..... | 3 | 1 | 3,26,888 0 0 | 2,56,412 0 0 |
| ..... | ..... | 1 | 1 | 21,82,770 0 0 | 25,60,087 0 0 |
| ..... | ..... | 4 | 1 | 18,40,792 0 0 | 27,79,192 0 0 |
| 3,21,760 0 0 | ..... | 4 | 1 | ..... | ..... |
| ..... | ..... | ... | ... | 4,96,271 0 0 | 11,43,702 0 0 |
| ..... | 383 13 0 | ... | ... | ..... | ..... |
| 9,550 0 0 | ..... | 4 | ... | 84,301 0 0 | 4,47,066 0 0 |
| ..... | ..... | 7 | ... | 4,53,971 0 0 | 11,39,784 0 0 |
| 11,81,955 0 0 | ..... | 3 | ... | 4,72,276 0 0 | 10,75,241 0 0 |
| 8,89,834 0 0 | ..... | 5 | ... | 3,44,012 0 0 | 12,23,733 0 0 |
| 6,28,923 30 0 | ..... | 6 | ... | 40,75,654 0 0 | 48,59,999 0 0 |
| 7,09,020 10 0 | ..... | ... | ... | ..... | 7,35,852 0 0 |
| 4,10,027 10 0 | ..... | 4 | ... | 6,55,186 0 0 | 17,72,524 0 0 |
| 18,06,739 18 60 | ..... | 2 | ... | 7,97,135 0 0 | 90,50,257 0 0 |
| 4,80,283 20 0 | ..... | 2 | ... | 1,06,851 0 0 | 17,30,912 0 0 |
| 3,75,970 6 0 | ..... | 1 | ... | 5,67,466 0 0 | 10,49,995 0 0 |
| ..... | ..... | 5 | ... | 7,28,017 0 0 | 9,13,166 0 0 |
| ..... | ..... | ... | ... | ..... | ..... |
| ..... | ..... | 3 | ... | 9,15,552 0 0 | 6,86,986 0 0 |
| ..... | ..... | 2 | 1 | 18,00,601 0 0 | 30,95,809 0 0 |
| ..... | ..... | 3 | 1 | 12,44,947 0 0 | 10,29,151 0 0 |
| ..... | ..... | 2 | 1 | 14,55,669 0 0 | 19,03,170 0 0 |
| ..... | ..... | 3 | 2 | 6,56,411 0 0 | 3,93,681 0 0 |
| ..... | ..... | 2 | 2 | 18,22,186 0 0 | 18,09,018 0 0 |
| 85,393 0 0 | ..... | 1 | ... | 38,518 0 0 | 1,17,386 0 0 |
| ..... | 1,312 36 40 | 3 | 2 | 3,27,907 0 0 | 3,91,321 0 0 |
| 1,15,554 0 0 | ..... | 4 | ... | 1,46,792 0 0 | 3,22,672 0 0 |
| ..... | 512 0 0 | 5 | 1 | 12,94,818 0 0 | 27,73,700 0 0 |
| ..... | 6,268 14 46 | ... | ... | ..... | ..... |
| ..... | ..... | ... | ... | ..... | ..... |
| 14,182 3 20 | 2,06,170 17 72 | ... | ... | ..... | ..... |
| ..... | 13,081 4 59 | ... | ... | ..... | ..... |
| ..... | 4,833 22 40 | ... | ... | ..... | ..... |
| ..... | 3,356 10 20 | ... | ... | ..... | ..... |
| 87,15,8[illegible]88 0 | 2,35,930 31 37 | 82 | 16 | 2,40,14,346 0 0 | 4,53,82,116 0 0 |

| Land Customs. Value of Trade. | Number of Cases Adjudicated. | | | Distilleries. | |
|---|---|---|---|---|---|
| Imports. | Under Salt Acts. | Under the Sea Customs and Land Customs Acts | Under Opium Act. | Number of Stills. | Gallons excised. |
| | | | | | Gals. pts. |
| ..... | 86 | ..... | 211 | ..... | ..... |
| .. ... | 1 | ..... | ..... | ..... | ..... |
| ..... | ..... | 4 Sea Cus. | ..... | ..... | ..... |
| ..... | ..... | 5 „ | ..... | ..... | ..... |
| ..... | 15 | ..... | ..... | ..... | ..... |
| ..... | 4 | 1 „ | ..... | ..... | ..... |
| ..... | ..... | 4 „ | ..... | ..... | ..... |
| ..... | 1 | 17 „ | ..... | ..... | ..... |
| ..... | ..... | ..... | ..... | ..... | ..... |
| ..... | 2 | 26 „ | ..... | ..... | ..... |
| ..... | 118 | 1 Land Cus. | ..... | ..... | ..... |
| ..... | 28 | 1 Sea Cus. | ..... | ..... | ..... |
| ..... | 16 | ..... | ..... | ..... | ..... |
| ..... | 24 | 30 Sea Cus. | ..... | ..... | ..... |
| ..... | 3 | 12 „ | ..... | ..... | ..... |
| ..... | 47 | 4 „ | ..... | ..... | ..... |
| ..... | 4 | ..... | ..... | ..... | ..... |
| | | | | | ..... |
| ..... | 11 | 103 Sea Cus. | ..... | ..... 46 | 1,348,107 3 |
| ..... | 8 | 12 „ | ..... | ..... | ..... |
| ..... | 11 | 13 „ | ..... | ..... | ..... |
| ..... | 20 | 18 „ | ..... | | |
| ..... | 12 | 11 „ | ..... | ..... | ..... |
| ..... | ..... | ..... | ..... | ..... | ..... |
| ..... | ..... | 4 Sea Cus. | ..... | ..... | ..... |
| ..... | ..... | 3 „ | ..... | ..... | ..... |
| ..... | 16 | 7 „ | ..... | ..... | ..... |
| ..... | 3 | 1 „ | ..... | ..... | ..... |
| ..... | 14 | 4 „ | ..... | ..... | ..... |
| ..... | 8 | 10 „ | ..... | | ..... |
| ..... | 8 | 2 Sea Cus. } 6 Land Cus. } | ..... | ..... | ..... |
| ..... | 6 | 2 Sea Cus. } 4 Land Cus. } | ..... | ..... | ..... |
| ..... | ..... | ..... | ..... | ..... | ..... |
| ..... | 8 | 5 Sea Cus. | ..... | ..... | ..... |
| ..... | 14 | ..... | ..... | ..... | ..... |
| ..... | ..... | ..... | ..... | | |
| | | | | ..... | ..... |
| | 1 | 1 Land Cus. | ..... | | |
| ..... | | | | ..... | ..... |
| | 116 | 51 „ | ..... | ..... | ..... |
| ..... | 3 | 1 „ | ..... | ..... | ..... |
| ..... | 3 | 3 „ | ..... | | |
| ..... | | | 211 | 46 | 13,48,107 3 |
| ..... | 611 | 299 Sea Cus. 67 Land Cus. 366 | | | |

REALIZATIONS.

| Imperial and Provincial. | | | | | Port Fund. |
|---|---|---|---|---|---|
| Salt. | Customs, Sea and Land. | Ábkári. | Total Imperial and Provincial. | | |
| | | Still-head Duty, Cost of Establishment, &c. &c. | | | |
| Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | | Rs. a. p. |
| 3,677 13 0 | ..... | ..... | 3,677 13 0 | | ..... |
| 45,33,653 0 11 | ..... | ..... | 45,53,653 0 11 | | 167 7 10 |
| 20 15 7 | 99 8 0 | ..... | 120 7 7 | | 1,585 14 5 |
| 465 14 6 | 85 4 4 | ..... | 551 2 10 | | 1,226 10 9 |
| ..... | ..... | ..... | ..... | | ..... |
| 63 0 9 | 39 0 8 | ..... | 102 1 5 | | 844 14 3 |
| 14 14 7 | 488 7 3 | ..... | 503 5 10 | | 7,908 11 6 |
| 39 9 8 | 10,313 0 0 | ..... | 10,352 9 8 | | 7,215 0 2 |
| 8,19,624 12 4 | ..... | ..... | 8,19,624 12 4 | | ..... |
| 38 1 6 | 5,302 14 0 | ..... | 5,340 15 6 | | 5,019 8 6 |
| 1,820 10 8 | 8,131 6 3 | ..... | 9,952 0 11 | | ..... |
| 23,970 15 11 | 102 13 6 | ..... | 24,073 13 5 | | 1,129 9 3 |
| 65 13 2 | 372 4 5 | ..... | 438 1 7 | | 4,638 9 10 |
| 30,92,451 9 2 | 346 10 0 | ..... | 30,92,798 3 2 | | 2,604 4 0 |
| 22,85,862 7 6 | 210 4 0 | ..... | 22,86,072 11 6 | | 3,910 7 11 |
| 15,93,295 4 3 | 2,840 1 7 | ..... | 15,96,135 5 10 | | 6,334 3 11 |
| 17,91,182 5 7 | ..... | ..... | 17,91,182 5 7 | | 0 11 0 |
| 10,35,528 15 5 | 968 4 11 | ..... | 10,36,497 4 4 | | 1,457 1 3 |
| 41,99,259 15 5 | 167 8 0 | 16,22,918 0 3 | 58,22,345 7 8 | | 6,355 13 2 |
| 3,72,720 12 6 | 123 8 0 | ..... | 3,72,844 4 6 | | 2,237 4 4 |
| 8,89,083 4 8 | 133 0 0 | ..... | 8,89,216 4 8 | | 1,070 6 9 |
| 100 1 3 | 826 11 7 | ..... | 926 12 10 | | 2,751 0 5 |
| ..... | ..... | ..... | ..... | | ..... |
| 73 2 6 | 355 14 0 | ..... | 429 0 6 | | 1,558 11 3 |
| 110 13 0 | 245 15 10 | ..... | 356 12 10 | | 2,231 9 0 |
| 81 15 10 | 897 10 0 | ..... | 979 9 10 | | 3,981 1 10 |
| 55 2 6 | 475 2 4 | ..... | 530 4 10 | | 5,525 3 11 |
| 63 1 9 | 483 7 6 | ..... | 546 9 3 | | 1,839 7 6 |
| 1,282 6 0 | 1,025 9 6 | ..... | 2,307 15 6 | | 3,780 12 9 |
| 2,19,268 4 11 | 143 7 2 | ..... | 2,19,411 12 1 | | 125 14 9 |
| 4,794 1 1 | 4,106 4 2 | ..... | 8,900 5 3 | | 4,424 10 5 |
| 2,78,417 15 7 | 4,721 2 8 | ..... | 2,83,139 2 3 | | 534 10 6 |
| 1,408 1 8 | 917 14 3 | ..... | 2,325 15 11 | | 2,110 4 9 |
| 26,852 14 7 | ..... | ..... | 26,852 14 7 | | 6,379 8 0 |
| 762 5 6 | ..... | ..... | 762 5 6 | | ..... |
| 5,55,435 4 9 | 15,106 0 8 | ..... | 5,70,541 5 5 | | ..... |
| 33,735 7 1 | 4,366 8 5 | ..... | 38,101 15 6 | | ..... |
| 12,272 8 2 | 1,272 6 10 | ..... | 13,544 15 0 | | ..... |
| 8,765 2 3 | 4,403 12 5 | ..... | 13,168 14 8 | | ..... |
| 2,18,06,319 1 6 | 69,071 14 3 | 16,22,918 0 3 | 2,34,98,309 0 0 | | 88,979 9 11 |

| | | | | Charges. |
|---|---|---|---|---|
| | | | | Imperial and Provincial. |
| Sundrai Bandar Establishment. | Local Fund and Horse Fund. | Tankaria Dharam Talav and Cambay Ferry Funds. | Grand Total. | Pay. |
| Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| ..... | ..... | ..... | 3,677 13 0 | 1,62,608 14 2 |
| ..... | ..... | ..... | 45,53,820 8 9 | 51,538 3 2 |
| ..... | ..... | ..... | 1,706 6 0 | 3,683 13 8 |
| ..... | ..... | ..... | 1,777 13 7 | 1,970 7 11 |
| ..... | ..... | ..... | ..... | 3,211 9 9 |
| ..... | ..... | 112 2 0 | 1,059 1 8 | 4,687 8 1 |
| ..... | ..... | ..... | 8,412 1 4 | 3,149 12 11 |
| ..... | ..... | ..... | 17,567 9 10 | 33,833 13 6 |
| ..... | ..... | ..... | 8,19,624 12 4 | 14,858 3 10 |
| ..... | ..... | ..... | 10,390 8 0 | 5,251 1 7 |
| ..... | ..... | ..... | 9,952 0 11 | 26,818 0 6 |
| ..... | ..... | ..... | 25,203 6 8 | 8,756 12 3 |
| ..... | ..... | ..... | 5,076 11 5 | 7,245 4 7 |
| ..... | ..... | ..... | 30,95,402 7 2 | 41,494 15 2 |
| ..... | ..... | ..... | 22,89,983 3 5 | 53,854 3 5 |
| ..... | ..... | ..... | 16,02,469 9 9 | 82,043 7 8 |
| ..... | ..... | ..... | 17,91,183 0 7 | 34,022 8 2 |
| ..... | ..... | ..... | 10,37,954 5 7 | 27,281 8 3 |
| ..... | ..... | ..... | 58,28,701 4 10 | 82,864 1 7 |
| ..... | ..... | ..... | 3,75,081 8 10 | 25,140 5 11 |
| ..... | ..... | ..... | 8,90,286 11 5 | 32,776 13 0 |
| ..... | ..... | ..... | 3,677 13 3 | 7,130 4 5 |
| ..... | ..... | ..... | ..... | ..... |
| ..... | ..... | ..... | 1,987 11 9 | 5,740 0 6 |
| ..... | ..... | ..... | 2,588 5 10 | 5,349 10 8 |
| ..... | ..... | ..... | 4,960 11 8 | 17,019 7 6 |
| ..... | ..... | ..... | 6,055 8 9 | 5,836 6 2 |
| ..... | ..... | ..... | 2,386 0 9 | 5,412 2 10 |
| ..... | ..... | ..... | 6,088 12 3 | 5,438 11 0 |
| ..... | ..... | ..... | 2,19,537 10 10 | 14,304 10 8 |
| ..... | ..... | ..... | 13,324 15 8 | 16,623 3 8 |
| ..... | ..... | ..... | 2,83,673 12 9 | 14,529 12 4 |
| ..... | ..... | ..... | 4,436 4 8 | 10,053 3 8 |
| ..... | ..... | ..... | 33,232 6 7 | 47,911 6 0 |
| ..... | ..... | ..... | 762 5 6 | 5,251 11 3 |
| ..... | ..... | ..... | 5,70,541 5 5 | 27,338 14 2 |
| ..... | ..... | ..... | 38,101 15 6 | 41,263 10 0 |
| ..... | ..... | ..... | 13,544 15 0 | 11,394 11 10 |
| ..... | ..... | ..... | 13,168 14 8 | 17,943 0 0 |
| ..... | ..... | 112 2 0 | 2,35,87,400 11 11 | 9,65,735 7 9 |



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CHARGES—*continued.*

| Imperial Provincial—*contd.* | | | Port Fund. | Sundrai Bandar Establishment. | Tankaria Dharam Talav Fund. |
|---|---|---|---|---|---|
| Fixed Petty Supply Allowances. | Contingent Charges. | Total. | | | |
| Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| 702 8 0 | 21,513 9 7 | 1,84,914 15 9 | ..... | ... | ... |
| 205 13 6 | 3,60,862 2 5 | 4,12,706 3 1 | 1,283 8 0 | ... | ... |
| 15 0 0 | 303 11 0 | 4,037 8 8 | 821 1 2 | ... | ... |
| 23 0 0 | 943 6 11 | 2,936 14 10 | 1,294 13 9 | ... | ... |
| 11 0 0 | 236 3 0 | 3,564 12 9 | ..... | ... | ... |
| 42 0 0 | 706 4 7 | 5,435 12 8 | 705 6 0 | ... | 59 8 0 |
| 63 0 0 | 865 0 0 | 4,077 12 11 | 350 9 5 | ... | ... |
| 108 0 0 | 10,267 0 6 | 41,208 14 0 | 8,006 0 3 | ... | ... |
| 59 6 1 | 1,281 13 2 | 16,199 7 1 | ..... | ... | ... |
| 34 14 0 | 1,654 14 3 | 6,940 13 10 | 763 13 6 | ... | ... |
| 356 4 9 | 7,093 1 1 | 34,267 6 4 | ..... | ... | ... |
| 42 0 0 | 1,564 7 8 | 10,363 3 11 | 21 10 2 | ... | ... |
| 5 0 0 | 1,672 11 5 | 8,923 0 0 | 435 5 9 | ... | ... |
| 138 5 0 | 6,522 8 11 | 48,155 13 1 | 444 11 10 | ... | ... |
| 86 4 4 | 4,990 15 0 | 58,931 6 9 | 368 14 2 | ... | ... |
| 218 4 2 | 27,481 15 11 | 109,743 11 9 | 2,698 7 1 | ... | ... |
| 75 0 0 | 3,689 0 5 | 37,786 8 7 | ..... | ... | ... |
| 96 0 0 | 6,862 5 10 | 34,239 14 1 | 307 7 7 | ... | ... |
| 234 0 0 | 11,402 3 4 | 94,500 4 11 | 164 14 10 | ... | ... |
| 107 0 0 | 20,129 0 10 | 45,376 6 9 | 84 12 3 | ... | ... |
| 100 0 0 | 2,765 12 2 | 35,642 9 2 | 610 2 0 | ... | ... |
| 90 0 0 | 1,972 6 4 | 9,132 10 9 | 1,144 12 7 | ... | ... |
| ..... | ..... | ..... | ..... | ... | ... |
| 35 0 0 | 1,168 6 4 | 6,943 6 10 | 405 10 0 | ... | ... |
| 6 11 10 | 900 4 4 | 6,256 10 10 | 804 15 6 | ... | ... |
| 40 0 0 | 5,056 5 11 | 22,115 13 5 | 4,036 3 9 | ... | ... |
| 35 0 0 | 949 0 11 | 6,820 7 1 | 1,945 2 1 | ... | ... |
| 10 0 0 | 1,343 4 0 | 6,765 6 10 | 1,856 7 1 | ... | ... |
| 75 0 0 | 1,623 12 4 | 7,137 7 4 | 4,689 7 3 | ... | ... |
| 55 0 0 | 2,782 9 0 | 17,142 3 8 | 0 9 0 | ... | ... |
| 89 0 0 | 5,029 14 2 | 21,742 1 10 | 12,173 2 7 | ... | ... |
| 52 7 9 | 2,126 9 1 | 16,708 13 2 | 794 3 8 | ... | ... |
| 3 9 0 | 1,520 6 0 | 11,577 2 8 | 2,215 0 11 | ... | ... |
| 681 4 9 | 15,359 15 3 | 63,952 10 0 | 12,361 7 10 | ... | ... |
| 82 1 2 | 1,03,010 13 0 | 1,14,344 9 5 | ..... | ... | ... |
| 512 1 11 | 27,284 7 4 | 55,135 7 5 | ..... | ... | ... |
| 270 1 3 | 3,864 14 5 | 45,398 9 8 | ..... | ... | ... |
| 103 5 9 | 880 3 10 | 12,378 5 5 | ..... | ... | ... |
| 187 2 7 | 1,956 0 2 | 20,086 2 9 | ..... | ... | ... |
| 5,213 9 10 | 6,75,642 8 5 | 16,46,591 10 0 | 60,788 12 0 | ... | 59 8 0 |

*of the Salt Department in all its Branches for the Year 1892-93.*

| Local Fund and Horse Fund. | Total. | Refunds. | Total Charges. | Remarks. |
|---|---|---|---|---|
| Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | |
| ..... | 1,84,914 15 9 | ..... | 1,84,914 15 9 | A.—The office establishment of the Assistant Collector of Salt Revenue, Northern Frontier, is included in the total exhibited against "Northern Frontier Preventive Line." |
| ..... | 4,13,989 11 1 | ..... | 4,13,989 11 1 | |
| ..... | 4,858 9 10 | ..... | 4,858 9 10 | B.—The total establishment exhibited against Khárághoda and Ahmedabad Depôt includes the office establishment of the Assistant Collector of Salt Revenue Khárághoda Range. |
| ..... | 4,231 12 7 | ..... | 4,231 12 7 | |
| ..... | 3,564 12 9 | ..... | 3,564 12 9 | |
| ..... | 6,200 10 8 | ..... | 6,200 10 8 | |
| ..... | 4,428 6 4 | ..... | 4,428 6 4 | |
| ..... | 52,214 14 3 | 5 3 6 | 52,220 1 9 | |
| ..... | 16,199 7 1 | ..... | 16,199 7 1 | C.—The total charges shown against Surat Táluka include charges of the Coast-Guard Service, Northern Division, and of the office establishment of the Assistant Collector of Salt Revenue, Surat Range. |
| ..... | 7,704 11 4 | ..... | 7,704 11 4 | |
| ..... | 34,267 6 4 | 82 4 3 | 34,349 10 7 | |
| ..... | 10,384 14 1 | ..... | 10,384 14 1 | |
| ..... | 9,358 5 9 | ..... | 9,358 5 9 | |
| ..... | 48,600 8 11 | 1 0 0 | 48,601 8 11 | |
| ..... | 59,300 4 11 | ..... | 59,300 4 11 | |
| ..... | 1,12,442 2 10 | 84 10 0 | 1,12,526 12 10 | |
| ..... | 37,786 8 7 | ..... | 37,786 8 7 | D.—Charges of the Deputy Collector of Salt Revenue, Southern Division, and of the Coast-Guard Service, Southern Division, of the Assistant Collector of Salt Revenue, Thána Range; together with those for the establishment of the Collector of Salt Revenue's "Steam Launch" are shewn against Trombay Táluka. |
| ..... | 34,547 5 8 | 7 0 0 | 34,554 5 8 | |
| ..... | 94,665 3 9 | ..... | 94,665 3 9 | |
| ..... | 45,461 3 0 | ..... | 45,461 3 0 | |
| ..... | 36,252 11 2 | ..... | 36,252 11 2 | |
| ..... | 10,277 7 4 | 1 8 0 | 10,278 15 4 | E.—The charges of the Assistant Collector, Uran Range, together with those of the Uran Distilleries, are shown against Uran Táluka. |
| ..... | ..... | ..... | ..... | |
| ..... | 7,349 0 10 | ..... | 7,349 0 10 | |
| ..... | 7,061 10 4 | ..... | 7,061 10 4 | |
| ..... | 26,152 1 2 | ..... | 26,152 1 2 | F.—Charges of the boat establishment of the Assistant Collector, Alibág Range, and those of the Assistant Collectors, Ratnágiri and Kánara Ranges, are included in the totals shown respectively against Alibág, Ratnágiri and Kánara Tálukas. |
| ..... | 8,765 9 2 | ..... | 8,765 9 2 | |
| ..... | 8,621 13 11 | ..... | 8,621 13 11 | |
| ..... | 11,826 14 7 | 120 0 4 | 11,946 14 11 | |
| ..... | 17,142 12 8 | ..... | 17,142 12 8 | |
| ..... | 33,915 4 5 | ..... | 33,915 4 5 | |
| ..... | 17,503 0 10 | ..... | 17,503 0 10 | G.—The total charges shown against Bombay comprise the charges of the Collector of Salt Revenue, and of the Native Assistant to the Collector of Salt Revenue, exclusive of those of the Steam Launch shown against Trombay Taluka. |
| ..... | 13,792 3 7 | ..... | 13,792 3 7 | |
| ..... | 76,314 1 10 | 1,20,336 6 9 | 1,96,650 8 7 | |
| ..... | 1,14,344 9 5 | ..... | 1,14,344 9 5 | |
| ..... | 55,135 7 5 | 1,078 0 0 | 56,213 7 5 | H.—The total against Goa Frontier Preventive establishment comprises establishments of the Assistant Collector's office, Coast-Guard Service, and duty collecting stations Castle Rock, Banda, Kelghát and Diggi as revised and finally proposed for Government sanction. |
| ..... | 45,398 9 8 | ..... | 45,398 9 8 | |
| ..... | 12,378 5 5 | ..... | 12,378 5 5 | |
| ..... | 20,086 2 9 | ..... | 20,086 2 9 | |
| ..... | 17,07,439 14 0 | 1,21,716 0 10 | 18,29,155 14 10 | |

J. L. JENKINS,
Acting Collector of Salt Revenue.

*Statement No. III, showing details of Receipts and Expenditure of the Salt Department in all its Branches for the year 1892-93, contrasted with those of the year 1891-92.*

## RECEIPTS.

| Items. | 1892-93. | 1891-92. | Increase. | Decrease. |
|---|---|---|---|---|
| | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| **SALT REVENUE.** | | | | |
| IMPERIAL. | | | | |
| Excise Duty on Permits issued ... | 2,06,11,371 12 0 | 2,12,92,819 5 6 | ..... | 6,81,447 9 6 |
| Do. at nominal rates... ... | 7,936 3 0 | 9,457 13 0 | ..... | 1,521 10 0 |
| Do. on Goa, Daman and Diu salt ... ... ... | 36,455 3 3 | 6,21,770 3 0 | ..... | 5,85,314 15 9 |
| Cost price on Goa and Daman Salt ... | 3,000 2 2 | 30,115 14 6 | ..... | 27,115 12 4 |
| Duty on Salt imported by Sea ... | 16,950 14 7 | 19,435 0 6 | ..... | 2,484 1 11 |
| Do. do. by Land ... | 5,72,876 0 11 | 1,29,107 11 1 | 4,43,768 5 10 | ..... |
| Proprietary right of Government in Salt Works ... ... ... ... | 60,083 2 6 | 61,132 0 8 | ..... | 1,048 14 2 |
| Sale-proceeds of Barágra Salt ... | 2,88,106 13 7 | 2,85,605 6 7 | 2,501 7 0 | ..... |
| Excise Duty on excess discovered on examination and by weighment at place of Import ... ... ... | 8,124 1 5 | 12,858 7 7 | ..... | 4,734 6 2 |
| Ground-rent on Salt Pans ... ... | 37,697 7 8 | 38,448 7 3 | ..... | 750 15 7 |
| Farms of Government Salt-works ... | 98,590 9 4 | 80,806 1 10 | 17,784 7 6 | ..... |
| Total, Imperial ... | 2,17,41,192 6 5 | 2,25,81,556 7 6 | 4,64,054 4 4 | 13,04,418 5 5 |
| PROVINCIAL. | | | | |
| Sale-proceeds of Forfeitures and Confiscations ... ... ... ... | 2,573 8 0 | 2,658 8 5 | ..... | 85 0 5 |
| Payments by Shilotris on account of Establishments employed to watch their Salt-works ... ... ... | 27,297 11 3 | 28,896 8 8 | ..... | 1,598 13 5 |
| Contribution from Port Funds towards cost of Coast-Guard Establishment. | 10,000 0 0 | 10,000 0 0 | ..... | ..... |
| Sale-proceeds of Forms and Old Records ... ... ... ... | 261 13 11 | 165 8 5 | 96 5 6 | ..... |
| Sale-proceeds of Waste paper... ... | 94 3 3 | 76 3 0 | 18 0 3 | ..... |
| Miscellaneous—Salt ... ... ... | 24,899 6 8 | 15,493 11 5 | 9,405 11 3 | ..... |
| Total, Provincial ... | 65,126 11 1 | 57,290 7 11 | 9,520 1 0 | 1,683 13 10 |
| Grand Total, Salt Revenue ... | 2,18,06,319 1 6 | 2,26,38,846 15 5 | 4,73,574 5 4 | 13,06,102 3 3 |
| **CUSTOMS REVENUE.** | | | | |
| IMPERIAL. | | | | |
| Sea Customs. Import Sea Customs ... ... | 316 4 8 | 54 1 4 | 262 3 4 | ..... |
| Sea Customs. Export do. ... ... | 17,578 15 11 | 9,259 8 9 | 8,319 7 2 | ..... |
| Land Customs. Import Land Customs ... | 406 0 10 | 418 8 3 | ..... | 12 7 5 |
| Land Customs. Export do. ... ... | 33,212 12 6 | 4,280 15 1 | 28,931 13 5 | ..... |
| Land Customs. Government share of Land Customs and Transit duties levied in the foreign territories of Cambay, Bánsda and Dharampor ... ... | 9,000 0 0 | 9,000 0 0 | ..... | ..... |
| Total, Imperial ... | 60,514 1 11 | 23,013 1 5 | 37,513 7 11 | 12 7 5 |

## RECEIPTS—*continued.*

| Items. | 1892-93. | 1891-92. | Increase. | Decrease. |
|---|---|---|---|---|
| | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| **CUSTOMS REVENUE—*continued.*** | | | | |
| PROVINCIAL. | | | | |
| Sea Customs. Anchorage Fees ... ... ... | ..... | ..... | ..... | ..... |
| Sea Customs. Registry Fees under Act XIX of 1838 ... ... ... ... | 4,908 0 0 | 4,876 6 0 | 31 10 0 | ..... |
| Sea Customs. Warehouse Rent and Wharfage Fees ... ... ... ... | 625 1 8 | 481 8 1 | 143 9 7 | ..... |
| Sea Customs. Fees for amendment and duplicate copies of documents ... | 881 10 2 | 713 14 0 | 167 12 2 | ..... |
| Sea Customs. Sale-proceeds of derelict articles... | 212 2 9 | 95 14 11 | 116 3 10 | ..... |
| Sea Customs. Confiscations and Penalties ... | 1,320 2 2 | 1,870 10 5 | ..... | 550 8 3 |
| Sea Customs. Miscellaneous ... ... ... | 506 13 3 | 449 3 11 | 57 9 4 | ..... |
| Land Customs. Government share of Goods confiscated under Act XXIX of 1857, Fines and Forfeitures. | 92 12 2 | ..... | 92 12 2 | ..... |
| Land Customs. Miscellaneous ... ... ... | 11 2 2 | ..... | 11 2 2 | ..... |
| Total, Provincial ... | 8,557 12 4 | 8,487 9 4 | 620 11 3 | 550 8 3 |
| Grand Total, Customs Revenue ... | 69,071 14 3 | 31,500 10 9 | 38,134 3 2 | 562 15 8 |
| **A'BKA'RI REVENUE.** | | | | |
| PROVINCIAL. | | | | |
| Still-head Duty on Spirits manufactured at Uran ... ... ... | 15,80,555 15 4 | 15,32,817 9 7 | 47,738 5 9 | ..... |
| Payment by Proprietors of Uran Distillery on account of Supervising Establishment ... ... ... | 42,146 0 1 | 42,418 14 10 | ..... | 272 14 9 |
| Pension Contribution ... ... ... | ..... | ..... | ..... | ..... |
| Miscellaneous ... ... ... ... | 216 0 10 | 239 0 7 | ..... | 22 15 9 |
| Total, A'bkári Revenue ... | 16,22,918 0 3 | 15,75,475 9 0 | 47,738 5 9 | 295 14 6 |
| *Total, Imperial and Provincial Revenues* ... ... ... | 2,34,98,309 0 0 | 2,42,45,823 3 2 | 5,59,446 14 3 | 13,06,961 1 5 |
| **LOCAL FUND REVENUE.** | | | | |
| PORT FUND. | | | | |
| Northern Group ... ... ... | 32,797 4 3 | 33,877 13 10 | ..... | 1,080 9 7 |
| Southern Group ... ... ... | 56,182 5 8 | 43,257 11 4 | 12,924 10 4 | ..... |
| Total, Port Fund ... | 88,979 9 11 | 77,135 9 2 | 12,924 10 4 | 1,080 9 7 |
| Tankária Dharam Talávˇ Fund ... | 57 12 0 | 70 0 0 | ..... | 12 4 0 |
| Cambay and Jambusar Ferry Fund ... | 54 6 0 | 54 1 6 | 0 4 6 | ..... |
| *Total, Local Fund Revenue* ... | 89,091 11 11 | 77,259 10 8 | 12,924 14 10 | 1,092 13 7 |
| GRAND TOTAL OF RECEIPTS FROM ALL SOURCES ... | 2,35,87,400 11 11 | 2,43,23,082 13 10 | 5,72,371 13 1 | 13,08,053 15 0 |

# EXPENDITURE.

| Items. | 1892-93. | 1891-92. | Increase. | Decrease. |
|---|---|---|---|---|
| | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| **SALT—IMPERIAL.** | | | | |
| ADMINISTRATION OF SALT REVENUE IN PORTUGUESE INDIA. | | | | |
| *Superior Supervising Establishment.* | | | | |
| Pay ... ... ... | 12,000 0 0 | 12,611 4 11 | ..... | 611 4 11 |
| Travelling Allowance ... ... | 1,500 0 0 | 1,500 3 3 | ..... | 0 3 3 |
| Tentage ... ... ... | | | | |
| *Subordinate Establishment.* | | | | |
| Pay ... ... ... | 5,251 11 3 | 75,727 7 11 | ..... | 70,475 12 8 |
| Travelling Allowance ... ... | 204 3 8 | 2,612 12 9 | ..... | 2,408 9 1 |
| Petty Supply Allowance... ... | 82 1 2 | 622 10 11 | ..... | 540 9 9 |
| Advertisement Charges ... ... | ..... | ..... | ..... | ..... |
| Service Stamps and Bearing Postage... | ..... | 70 6 3 | ..... | 70 6 3 |
| Telegraph Charges ... ... | 44 10 0 | 132 15 0 | ..... | 88 5 0 |
| Office Rent ... ... ... | 64 0 0 | 586 4 5 | ..... | 522 4 5 |
| Boat Stores and Repairs... ... | 222 8 1 | 1,064 6 6 | ..... | 841 14 5 |
| Dead Stock Articles .. ... | ..... | 17 6 0 | ..... | 17 6 0 |
| Purchase and Storage of Baragra Salt ... ... ... | ..... | ..... | ..... | ..... |
| Salt Purchase and Freight ... | 54 6 8 | 30,846 13 3 | ..... | 30,792 6 7 |
| Conveyance of Treasure... ... | 39 14 0 | 26 1 0 | 13 13 0 | ..... |
| Carriage of Records ... ... | 11 14 9 | 222 9 1 | ..... | 210 10 4 |
| Batta to Witnesses ... ... | 148 2 0 | ..... | 148 2 0 | ..... |
| Rewards in Salt Cases ... ... | ..... | ..... | ..... | ..... |
| Petty Construction and Repairs of Salt Buildings ... ... | 39 2 2 | 1,226 9 3 | ..... | 1,187 7 1 |
| Law Charges ... ... | ..... | ..... | ..... | ..... |
| Thatching of Salt Heaps ... | ..... | 456 12 11 | ..... | 456 12 11 |
| Compensation to Proprietors of Salt Works ... ... ... | 94,681 15 8 | 1,75,043 13 2 | ..... | 80,361 13 6 |
| Miscellaneous ... ... | ..... | 1 10 0 | ..... | 1 10 0 |
| Total ... | 1,14,344 9 5 | 3,02,770 2 7 | 161 15 0 | 1,88,587 8 2 |
| REFUNDS AND DRAWBACKS. | | | | |
| Excise Duty on Salt, &c., refunded ... | 1,04,303 5 9 | 1,02,261 1 0 | 2,042 4 9 | ..... |
| **GOA AND DAMAN FRONTIERS.** | | | | |
| *Subordinate Establishment.* | | | | |
| Pay ... ... ... | 1,24,758 4 6 | 13,697 3 5 | 1,11,061 1 1 | ..... |
| Travelling Allowance ... ... | 5,673 4 5 | 150 1 10 | 5,523 2 7 | ..... |
| Petty Supply Allowance... ... | 1,429 0 3 | 13 11 3 | 1,415 5 0 | ..... |
| Advertisement Charges ... ... | ..... | ..... | ..... | ..... |
| Service Stamps and Bearing Postage . | 889 6 6 | ..... | 889 6 6 | ..... |
| Telegraph Charges ... ... | 18 1 0 | ..... | 18 1 0 | ..... |
| Office Rent ... ... ... | 1 11 11 | ..... | 1 11 11 | ..... |
| Carried over ... | 1,32,769 12 7 | 13,861 0 6 | 1,18,908 12 1 | ..... |

## EXPENDITURE—*continued.*

| Items. | 1892-93. | 1891-92. | Increase. | Decrease. |
|---|---|---|---|---|
| | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| Brought over ... | 1,32,769 12 7 | 13,861 0 6 | 1,18,908 12 1 | ..... |
| SALT—IMPERIAL—*continued.* | | | | |
| GOA AND DAMAN FRONTIERS—*continued.* | | | | |
| *Subordinate Establishment*—continued | | | | |
| Boat Stores and Repairs... ... | 659 12 0 | 581 2 5 | 78 9 7 | ..... |
| Dead Stock Articles ... ... | 923 9 3 | ..... | 923 9 3 | ..... |
| Supply of Medicine and Medical Fees. | 339 12 10 | ..... | 339 12 10 | ..... |
| Salt Purchase and Freight ... | ..... | ..... | ..... | ..... |
| Conveyance of Treasure ... ... | 86 11 6 | ..... | 86 11 6 | ..... |
| Carriage of Records ... ... | 208 10 7 | ..... | 208 10 7 | ..... |
| Clothing to Peons ... ... | 16,953 0 11 | ..... | 16,953 0 11 | ..... |
| Rewards in Salt Cases ... ... | 1,768 14 10 | ..... | 1,768 14 10 | ..... |
| Petty Construction and Repairs of Salt Buildings ... ... | 13,052 10 2 | 140 1 0 | 12,912 9 2 | ..... |
| Conveyance of weapons and Steel-yards | 65 13 6 | 47 0 0 | 18 13 6 | ..... |
| Levelling Ground of Salt Heaps ... | 163 0 6 | ..... | 163 0 6 | ..... |
| Compensation to Proprietors of Salt Works ... ... ... | ..... | ..... | ..... | ..... |
| Miscellaneous ... ... | 274 2 11 | ..... | 274 2 11 | ..... |
| Total ... | 1,67,265 15 7 | 14,629 3 11 | 1,52,636 11 8 | ..... |
| PRESIDENCY PROPER. | | | | |
| *Superior Supervising Establishment.* | | | | |
| Pay ... ... ... | 62,800 15 6 | 67,200 7 11 | ..... | 4,399 8 5 |
| Travelling Allowance ... ... | 6,057 3 5 | 5,990 14 2 | 66 5 3 | ..... |
| Tentage ... ... ... | 786 7 0 | 913 5 0 | ..... | 126 14 0 |
| *Subordinate Establishment.* | | | | |
| Pay ... ... ... | 6,51,243 10 3 | 6,44,045 1 8 | 7,198 8 7 | ..... |
| Grain Compensation ... ... | 449 5 5 | ..... | 449 5 5 | ..... |
| Travelling Allowance ... ... | 18,646 11 10 | 19,015 0 2 | ..... | 368 4 4 |
| Horse Allowance ... ... | 4,747 4 2 | 4,553 4 11 | 193 15 3 | ..... |
| Petty Supply Allowance... ... | 3,036 12 7 | 8,316 9 3 | ..... | 5,279 12 8 |
| Boat Allowance ... ... | 12,562 8 2 | 12,441 10 10 | 120 13 4 | ..... |
| Peons' Belts and Clothing including clothing charges for Huzúr Office ( *for the Department) ... | *10,723 14 5 | 30,209 6 8 | ..... | 19,485 8 3 |
| Service Stamps and Bearing Postage . | 3,451 13 3 | 2,951 10 6 | 500 2 9 | ..... |
| Telegraph Charges ... ... | 352 3 0 | 514 0 0 | ..... | 161 13 0 |
| Parcel Charges ... ... | 105 1 10 | 89 6 0 | 15 11 10 | ..... |
| Office Rent, Rates and Taxes ... | 540 12 2 | 456 8 9 | 84 3 5 | ..... |
| Prize for best Salt manufactured at Khárághoda ... ... | 600 0 0 | 600 0 0 | ..... | ..... |
| Boat Stores and Repairs... ... | 32,506 11 6 | 36,831 11 2 | ..... | 4,324 15 8 |
| Dead Stock Articles ... ... | 2,553 3 7 | 3,736 12 4 | ..... | 1,183 8 9 |
| Gádis and Takyás ... ... | 523 3 2 | 784 14 3 | ..... | 261 11 1 |
| Conveyance of Treasure ... ... | 97 13 6 | 88 2 6 | 9 11 0 | ..... |
| Charges in connection with Salt Confiscations ... ... ... | 14 0 9 | 22 9 0 | ..... | 8 8 3 |
| Water-supply contract ... ... | 374 7 8 | 428 7 0 | ..... | 53 15 4 |
| Rewards in Salt Cases ... ... | 2,361 4 0 | 4,381 3 4 | ..... | 2,019 15 4 |
| Carried over ... | 8,14,535 7 2 | 8,43,571 1 5 | 8,638 12 10 | 37,674 7 1 |

## EXPENDITURE—*continued.*

| Items. | 1892-93. | 1891-92. | Increase. | Decrease. |
|---|---|---|---|---|
| | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| Brought over ... | 8,14,535 7 2 | 8,43,571 1 5 | 8,638 12 10 | 37,674 7 1 |
| SALT—IMPERIAL—*continued.* | | | | |
| PRESIDENCY PROPER—*continued.* | | | | |
| *Subordinate Establishment*—contd. | | | | |
| Compensation for land taken for Frontier Lines ... ... | ..... | ..... | ..... | ..... |
| Charges incurred in connection with the removal of salt to Fish-curing Yards ... ... ... | 915 5 7 | 1,367 4 0 | ..... | 451 14 5 |
| Agent's Commission ... .. | 11,522 10 1 | 12,773 14 4 | ..... | 1,251 4 3 |
| Service Haks ... ... | ..... | ..... | ..... | ..... |
| Monsoon Weather Fences for Salt Buildings ... ... ... | 3,111 15 2 | 3,004 6 0 | 107 9 2 | ..... |
| Cost of Land ... ... | 2,095 6 3 | 127 7 10 | 1,967 14 5 | ..... |
| Petty Construction and Repairs of Salt Buildings ... ... | 19,652 0 5 | 12,076 14 10 | 7,575 1 7 | ..... |
| Contract ...Rs. 3,872 5 6 | | | | |
| Countersigned... „ 15,779 10 11 | | | | |
| Conveyance of Records ... ... | 2,122 3 6 | 1,313 12 5 | 808 7 1 | ..... |
| Treaty provision of Salt—Cost of Bags and Sewing Charges ... | ..... | 29 13 6 | ..... | 29 13 6 |
| Medical Charges— | | | | |
| Release from Audit Rs. 5 0 0 | | | | |
| Contract ... „ 156 8 7 | | | | |
| Countersigned ... „ 0 10 11 | | | | |
| | 162 3 6 | 293 1 4 | ..... | 130 13 10 |
| Law Charges... ... ... | ..... | 82 15 2 | ..... | 82 15 2 |
| Purchase and Storage of Barágra Salt ... ... ... | 3,36,140 0 10 | 2,88,756 15 4 | 47,383 1 6 | ..... |
| Repairs of Arms ... ... | 5 8 6 | ..... | 5 8 6 | ..... |
| Salt Agent's Bagging and Sewing Charges ... ... ... | 11 2 0 | ..... | 11 2 0 | ..... |
| Destruction of Salt ... ... | 7 2 0 | 7 2 0 | ..... | ..... |
| Stationery ... ... ... | 5,882 9 4 | ..... | 5,882 9 4 | ..... |
| Charges for sinking Wells ... | ..... | 554 5 5 | ..... | 554 5 5 |
| Miscellaneous ... ... | 1,069 14 3 | 729 9 3 | 340 5 0 | ..... |
| Total ... | 11,97,233 8 7 | 11,64,688 10 10 | 72,720 7 5 | 40,175 9 8 |
| Grand Total ... | 15,83,147 7 4 | 15,84,349 2 4 | 2,27,561 6 10 | 2,28,763 1 10 |
| SEA CUSTOMS—IMPERIAL. | | | | |
| REFUNDS AND DRAWBACKS. | | | | |
| Cutoms duty, &c., refunded ... | 135 3 10 | 84 5 8 | 50 14 2 | ..... |
| Total, Imperial ... | 135 3 10 | 84 5 8 | 50 14 2 | ..... |
| SEA CUSTOMS. | | | | |
| *Superior Supervising Establishment.* | | | | |
| Pay ... ... ... | 37,048 1 9 | 37,995 2 7 | ..... | 947 0 10 |
| Travelling Allowance ... ... | 6,089 7 8 | 5,927 8 4 | 161 15 4 | ..... |
| Tentage ... ... ... | 1,300 9 5 | 1,143 2 9 | 157 6 8 | ..... |
| Carried over ... | 44,438 2 10 | 45,065 13 8 | 319 6 0 | 947 0 10 |

## EXPENDITURE—*continued.*

| Items. | 1892-93. | 1891-92. | Increase. | Decrease. |
|---|---|---|---|---|
| | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| Brought over ... | 44,438 2 10 | 45,065 13 8 | 319 6 0 | 947 0 10 |
| **SEA CUSTOMS—*continued.*** | | | | |
| SUBORDINATE ESTABLISHMENT. | | | | |
| Pay ... ... ... | 64,471 3 4 | 65,077 2 4 | ..... | 605 15 0 |
| Grain Compensation ... ... | 771 0 3 | ..... | 771 0 3 | ..... |
| Travelling Allowance ... ... | 5,657 6 2 | 5,836 9 5 | ..... | 179 3 3 |
| Boat Allowance ... ... | 1,168 0 3 | 180 0 0 | 988 0 3 | ..... |
| Petty Supply Allowance ... ... | 545 11 10 | 2,156 11 11 | ..... | 1,611 0 1 |
| Miscellaneous Expenditure ... | 8 1 0 | 11 6 6 | ..... | 3 5 6 |
| Matting Charges ... ... | 99 12 0 | ..... | 99 12 0 | ..... |
| Service Stamps and Bearing Postage . | 3,809 9 0 | 3,605 6 6 | 204 2 6 | ..... |
| Telegraph Charges ... ... | 135 12 0 | 67 12 0 | 68 0 0 | ..... |
| Water-supply ... ... | 66 15 0 | 84 7 9 | ..... | 17 8 9 |
| Office Rent, Rates and Taxes ... | 846 13 11 | 784 2 9 | 62 11 2 | ..... |
| Purchase of Boats ... ... | ..... | ..... | ..... | ..... |
| Purchase of Books ... ... | ..... | 5 4 0 | ..... | 5 4 0 |
| Boat Stores and Repairs ... ... | 2,913 12 3 | 3,629 14 3 | ..... | 716 2 0 |
| Dead Stock Articles ... ... | 727 15 1 | 292 13 5 | 435 1 8 | ..... |
| Gadis and Takyas ... ... | 176 6 0 | 223 6 0 | ..... | 47 0 0 |
| Charges in connection with Customs Confiscations ... ... | ..... | 2 6 6 | ..... | 2 6 6 |
| Rewards in Sea Customs Cases ... | 327 11 11 | 565 8 0 | ..... | 237 12 1 |
| Purchase of Clothing to Peons including Clothing Charges for Huzur Office ... ... ... | ..... | 52 11 5 | ..... | 52 11 5 |
| Monsoon Weather Fences for Customs Buildings ... ... ... | 516 5 5 | 500 11 4 | 15 10 1 | ..... |
| Stationery ... ... ... | 1,474 2 10 | ..... | 1,474 2 10 | ..... |
| Petty Construction and Repairs of Customs Buildings— | | | | |
| Contract—Counter-signed. { Petty Repairs ... Rs. a. p. 1,185 3 0; Petty Construction . 1,330 5 5 } | 2,515 8 5 | 2,232 6 4 | 283 2 1 | ..... |
| Conveyance of Records ... ... | 535 14 3 | 373 10 9 | 162 3 6 | ..... |
| Total ... | 1,31,206 3 9 | 1,30,748 4 10 | 4,883 4 4 | 4,425 5 5 |
| GRAND TOTAL ... | 1,31,341 7 7 | 1,30,832 10 6 | 4,934 2 6 | 4,425 5 5 |
| **EXCISE—PROVINCIAL.** | | | | |
| SUBORDINATE ESTABLISHMENT. | | | | |
| Pay ... ... ... | 20,161 9 2 | 18,782 9 10 | 1,378 15 4 | ..... |
| Travelling Allowance ... ... | 74 13 9 | 22 0 0 | 52 13 9 | ..... |
| Law Charges... ... ... | ..... | 60 0 0 | ..... | 60 0 0 |
| Petty Supply Allowance ... ... | 120 0 0 | 120 0 0 | ..... | ..... |
| Miscellaneous ... ... | ..... | 7 10 0 | ..... | 7 10 0 |
| Clothing to Peons ... ... | 361 8 0 | 980 4 0 | ..... | 618 12 0 |
| House-rent (Hutting money) ... | 425 11 11 | ..... | 425 11 11 | ..... |
| Service Stamps and Bearing Postage... | 84 8 0 | 68 0 0 | 16 8 0 | ..... |
| Petty Construction and Repairs ... | 8 0 0 | 15 11 0 | ..... | 7 11 0 |
| Municipal Taxes ... ... | 20 0 0 | 10 0 0 | 10 0 0 | ..... |
| Dead Stock Articles ... ... | 17 8 0 | 161 9 0 | ..... | 144 1 0 |
| Telegram Charges ... ... | ..... | 1 4 0 | ..... | 1 4 0 |
| Carried over ... | 21,273 10 10 | 20,228 15 10 | 1,884 1 0 | 839 6 0 |

## EXPENDITURE—*concluded.*

| Items. | 1892-93. | 1891-92. | Increase. | Decrease. |
|---|---|---|---|---|
| | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| Brought over ... | 21,273 10 10 | 20,228 15 10 | 1,884 1 0 | 839 6 0 |
| EXCISE—PROVINCIAL—*concluded.* | | | | |
| REFUNDS AND DRAWBACKS. | | | | |
| Excise on Spirits and Drugs ... | 17,277 7 3 | 16,886 9 1 | 390 14 2 | ..... |
| Total, Excise ... | 38,551 2 1 | 37,115 8 11 | 2,274 15 2 | 839 6 0 |
| Service Haks ... ... | 15,267 9 10 | 10,069 13 0 | 5,197 12 10 | ..... |
| *Total, Imperial and Provincial Expenditure* ... ... ... | 17,68,307 10 10 | 17,62,367 2 9 | 2,39,968 5 4 | 2,34,027 13 3 |
| LOCAL FUNDS. | | | | |
| PORT FUNDS. | | | | |
| Northern Group— | | | | |
| Contribution to Coast-Guard Establishment ... ... | 5,000 0 0 | 5,000 0 0 | ..... | ..... |
| Other Charges ... ... | 14,838 14 2 | 28,869 11 0 | ..... | 14,030 12 10 |
| Southern Group— | | | | |
| Contribution to Coast-Guard Establishment ... ... | 5,000 0 0 | 5,000 0 0 | ..... | ..... |
| Other Charges ... ... | 35,949 13 10 | 44,493 0 7 | ..... | 8,543 2 9 |
| Total, Port Fund ... | 60,788 12 0 | 83,362 11 7 | ..... | 22,573 15 7 |
| Sundrai Bandar Establishment at Gogha ... ... ... | ..... | ..... | ..... | ..... |
| Tunkária Dharam Taláv Fund ... | 59 8 0 | 59 13 4 | ..... | 0 5 4 |
| Horse Fund ... ... ... | ..... | ..... | ..... | ..... |
| *Total, Local Fund Expenditure* ... | 60,848 4 0 | 83,422 8 11 | ..... | 22,574 4 11 |
| TOTAL, EXPENDITURE ON ALL ACCOUNTS ... ... ... | 18,29,155 14 10 | 18,45,789 11 8 | 2,39,968 5 4 | 2,56,602 2 2 |

J. L. JENKINS,
Acting Collector of Salt Revenue.

# STATEMENT No. IV.

*Statement No. IV, showing the Receipts and Expenditure in each*

| Heads of Receipt and Expenditure. | Presidency Division. | Northern Division. | | | Southern | |
|---|---|---|---|---|---|---|
| | Bombay Head Quarter Office. | Northern Frontier Range. | Khárághoda Range. | Surat Range, Daman and Diu. | The Deputy Collector, Coast Guard, Southern Division, Matunga. | Thána Range. |
| | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| RECEIPTS. | | | | | | |
| TRIBUTES AND CONTRIBUTIONS FROM NATIVE STATES. | | | | | | |
| Dharampor State ... ... ... | ..... | ..... | ..... | 9,000 0 0 | ..... | ..... |
| III.—EXCISE ON SPIRITS AND DRUGS. | | | | | | |
| Still-head Duty ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Unexpended balance of Petty Supply Allowance ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Recovery of cost of Establishment ... ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Recovery of Clothing charges ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Proceeds of useless articles ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Recovery of Pension Contribution. | ..... | ..... | ..... | ..... | ..... | ..... |
| Witness Bhata received from Courts ... ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Total ... | ..... | ..... | ..... | ..... | ..... | ..... |
| SEA CUSTOMS. | | | | | | |
| Import Duty ... ... ... | ..... | ..... | ..... | 49 8 0 | ..... | ..... |
| Export Duty ... ... ... | ..... | ..... | ..... | 4,154 3 2 | ..... | 2,728 7 9 |
| Cash Recoveries ... ... ... | ..... | ..... | ..... | 0 14 0 | ..... | ..... |
| Registry Fees ... ... ... | ..... | ..... | ..... | 1,255 0 0 | ..... | 863 0 0 |
| Fees for copies of Documents ... | ..... | ..... | ..... | 187 11 8 | ..... | 145 8 6 |
| Witness Bhata received from Court ... ... ... ... | ..... | ..... | ..... | 4 9 0 | ..... | ..... |
| Pay of Servants recovered ... | ..... | ..... | ..... | 329 11 9 | ..... | ..... |
| Proceeds of derelict articles ... | ..... | ..... | ..... | 59 7 5 | ..... | 72 10 3 |
| Do. of fruits, grass, &c. ... | ..... | ..... | ..... | 8 8 0 | ..... | ..... |
| Wharfage Fees ... ... ... | ..... | ..... | ..... | 506 6 0 | ..... | ..... |
| Proceeds of Confiscations ... | ..... | ..... | ..... | 642 6 0 | ..... | 62 0 0 |
| Recovery of Postage Charges ... | ..... | ..... | ..... | 1 3 0 | ..... | 0 7 0 |
| Fines and Forfeitures ... ... | ..... | ..... | ..... | 1 0 0 | ..... | ..... |
| Rent for Traveller's Bungalow ... | ..... | ..... | ..... | 2 0 0 | ..... | ..... |
| Proceeds of waste paper ... | ..... | ..... | ..... | 118 14 9 | ..... | ..... |
| Total, Sea Customs ... | ..... | ..... | ..... | 7,321 6 9 | ..... | 3,872 1 6 |
| LAND CUSTOMS. | | | | | | |
| Import Duty ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Export Duty ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Fees for copies of Documents ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Proceeds of useless articles ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Do. of Confiscations ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Do. of waste paper ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Total ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Total, Customs ... | ..... | ..... | ..... | 16,321 6 9 | ..... | 3,872 1 6 |
| SALT. | | | | | | |
| Import Duty by Land ... ... | ..... | ..... | ..... | 32 0 0 | ..... | ..... |
| Do. by Sea ... ... | 15,670 14 7 | ..... | ..... | ..... | ..... | ..... |
| Excise Duty on Goa, Daman and Diu Salt ... ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Cost Price do. ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Excise Duty within the Bombay Presidency ... | ..... | ..... | 14,58,285 0 0 | 8,01,730 0 0 | 12,25,990 8 0 | 48,56,652 14 0 |
| Do. Calcutta ... ... | ..... | ..... | ..... | ..... | 1,67,875 0 0 | 1,12,670 0 0 |
| Do. Central Provinces... | ..... | ..... | 27,55,232 8 0 | 2,400 0 0 | 3,923 12 0 | 5,86,714 2 0 |
| Do. Málwa ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Do. British Malabár ... | ..... | ..... | ..... | ..... | 3,54,677 8 0 | 12,68,166 4 0 |
| Do. Other places ... | ..... | ..... | ..... | ..... | ..... | 70,901 14 0 |
| Do. Foreign Malabár at nominal rates ... ... ... | ..... | ..... | ..... | ..... | 223 14 0 | ..... |
| Duty on excesses ... ... ... | ..... | ..... | ..... | 162 4 7 | 117 1 10 | 4,326 9 9 |
| Proprietary share at 9 pies per Indian maund ... ... ... | ..... | ..... | 28,002 4 6 | 15,080 7 9 | ..... | ..... |
| Proprietary share at 3 pies per Indian maund ... ... ... | ..... | ..... | 17,000 6 3 | ..... | ..... | ..... |

*separate Charge of the Salt Department for the year 1892-93.*

| Division. | | | North Ka'nara. | Portuguese India. | Portuguese Frontier. | | |
|---|---|---|---|---|---|---|---|
| Uran Range. | Alibág Range. | Ratnágiri Range. | Kánara Range. | Goa Range. | Daman Frontier. | Goa Frontier. | Total. |
| Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 9,000 0 0 |
| 15,80,555 15 4 | ..... | ..... | ..... | ..... | ..... | ..... | 15,80,555 15 4 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 42,146 0 1 | ..... | ..... | ..... | ..... | ..... | ..... | 42,146 0 1 |
| 215 2 4 | ..... | ..... | ..... | ..... | ..... | ..... | 215 2 4 |
| 0 10 6 | ..... | ..... | ..... | ..... | ..... | ..... | 0 10 6 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 0 4 0 | ..... | ..... | ..... | ..... | ..... | ..... | 0 4 0 |
| 16,22,918 0 3 | ..... | ..... | ..... | ..... | ..... | ..... | 16,22,918 0 3 |
| ..... | ..... | 19 0 0 | 247 12 8 | ..... | ..... | ..... | 316 4 8 |
| 605 6 11 | 543 10 10 | 1,142 9 4 | 8,404 9 11 | ..... | ..... | ..... | 17,578 15 11 |
| ..... | 1 14 0 | ..... | ..... | ..... | ..... | ..... | 2 12 0 |
| 400 0 0 | 216 0 0 | 1,804 0 0 | 370 0 0 | ..... | ..... | ..... | 4,908 0 0 |
| 152 13 0 | 22 5 0 | ..... | 156 6 0 | ..... | ..... | ..... | 881 10 2 |
| ..... | ..... | ..... | 5 8 0 | ..... | ..... | ..... | 10 1 0 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 329 11 9 |
| 0 6 0 | 0 7 3 | 50 12 0 | 28 7 10 | ..... | ..... | ..... | 212 2 8 |
| ..... | 11 6 6 | 17 13 3 | ..... | ..... | ..... | ..... | 37 11 9 |
| ..... | ..... | 81 11 2 | 37 0 6 | ..... | ..... | ..... | 625 1 8 |
| 233 11 0 | 28 0 0 | 288 11 8 | 65 5 6 | ..... | ..... | ..... | 1,320 2 2 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 1 10 0 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 1 0 0 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 2 0 0 |
| ..... | 3 0 0 | ..... | ..... | ..... | ..... | ..... | 121 14 9 |
| 1,392 4 11 | 826 11 7 | 3,621 7 5 | 9,315 2 5 | ..... | ..... | ..... | 26,349 2 7 |
| ..... | ..... | ..... | ..... | ..... | 43 1 6 | 362 15 4 | 406 0 10 |
| ..... | ..... | ..... | ..... | ..... | 8,094 4 3 | 25,118 8 3 | 33,212 12 6 |
| ..... | ..... | ..... | ..... | ..... | ..... | 5 0 0 | 5 0 0 |
| ..... | ..... | ..... | ..... | ..... | ..... | 6 0 5 | 6 0 5 |
| ..... | ..... | ..... | ..... | ..... | 0 12 0 | 92 0 2 | 92 12 2 |
| ..... | ..... | ..... | ..... | ..... | ..... | 0 1 9 | 0 1 9 |
| ..... | ..... | ..... | ..... | ..... | 8,138 1 9 | 25,584 9 11 | 33,722 11 8 |
| 1,392 4 11 | 826 11 7 | 3,621 7 5 | 9,315 2 5 | ..... | 8,138 1 9 | 25,584 9 11 | 69,071 14 3 |
| ..... | ..... | ..... | ..... | ..... | 958 5 0 | 5,71,885 11 11 | 5,72,876 0 11 |
| ..... | ..... | ..... | 1,280 0 0 | ..... | ..... | ..... | 16,950 14 7 |
| ..... | ..... | ..... | ..... | ..... | ..... | 36,455 3 3 | 36,455 3 3 |
| ..... | ..... | ..... | ..... | 593 12 0 | ..... | 2,406 6 2 | 3,000 2 2 |
| 29,86,861 12 0 | ..... | 1,90,152 8 0 | 2,39,790 0 0 | ..... | ..... | ..... | 1,17,59,462 10 0 |
| 11,33,365 0 0 | ..... | ..... | ..... | ..... | ..... | ..... | 14,13,910 0 0 |
| 47,485 0 0 | ..... | ..... | ..... | ..... | ..... | ..... | 33,95,755 6 0 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 20,71,826 14 0 | ..... | 23,330 0 0 | 36,925 0 0 | ..... | ..... | ..... | 37,54,925 10 0 |
| 2,16,416 4 0 | ..... | ..... | ..... | ..... | ..... | ..... | 2,87,318 2 0 |
| 7,712 5 0 | ..... | ..... | ..... | ..... | ..... | ..... | 7,936 3 0 |
| 3,326 5 3 | 11 14 11 | 157 1 2 | 10 12 11 | ..... | ..... | 11 15 0 | 8,124 1 5 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 43,082 12 3 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 17,000 6 3 |

| Heads of Receipt and Expenditure. | Presidency Division. | Northern Division. | | | Southern |
|---|---|---|---|---|---|
| | Bombay Head-Quarter Office. | Northern Frontier Range. | Khárághoda Range. | Surat Range, Daman and Diu. | The Deputy Collector, Coast Guard, Southern Division, Matunga. | Thána Range. |
| RECEIPTS—*continued.* | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| Salt—*continued.* | | | | | | |
| Proceeds of Farms ... ... ... | ..... | ..... | ..... | ..... | 35,064 0 0 | 59,096 8 1 |
| Fines and Forfeitures ... ... | 0 4 0 | 111 14 0 | ..... | 7 5 9 | 0 12 6 | 406 5 9 |
| Do. recovered from Government servants ... ... ... | ..... | 0 5 0 | ..... | ..... | 0 8 0 | ..... |
| Cash recoveries of over-payments. | ..... | 76 4 1 | 5 12 2 | ..... | 0 11 0 | 12 10 6 |
| Fees for copies of Documents ... | 11 0 0 | ..... | 1 8 0 | ..... | 1 6 6 | 24 2 6 |
| Transhipment-fee on Salt ... ... | 1 3 0 | ..... | ..... | ..... | ..... | ..... |
| Ground Rent on Salt Pans ... | ..... | ..... | ..... | ..... | ..... | 19,837 14 9 |
| Pay and Pension contribution of Servants recovered ... ... | ..... | ..... | ..... | ..... | 2,866 3 0 | 14,878 6 6 |
| Proceeds of derelict articles ... | 452 5 3 | 58 12 1 | 2,903 9 6 | 55 3 3 | 7 12 3 | 73 5 9 |
| Do. of bags ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Witness Bhata received from Courts ... ... ... ... | 0 8 0 | 9 10 6 | 6 12 0 | ..... | 7 8 0 | 26 15 0 |
| Cost price at Re. 0-1-3 per Indian maund ... ... ... ... | ..... | ..... | 1,31,672 6 9 | ..... | ..... | ..... |
| Do. from fish-curers, &c. ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Transport Charges ... ... ... | ..... | ..... | 1,56,434 6 10 | ..... | ..... | ..... |
| Proceeds of trees, grass, &c. ... | ..... | 1 10 0 | 166 6 3 | 0 8 3 | 5 0 0 | 0 5 0 |
| Proceeds of waste-paper ... ... | ..... | 8 15 3 | 11 5 2 | 5 4 9 | 10 3 5 | 56 5 8 |
| Recovery on account of Sundrai Bandar establishment ... ... | ..... | ..... | ..... | 420 0 0 | ..... | ..... |
| Recovery of rewards from Cambay. | ..... | ..... | ..... | 37 2 4 | ..... | ..... |
| Sale proceeds of Postage Stamps, &c. ... ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Contribution from Port Fund towards the cost of Coast-Guard Establishment ... ... ... | 10,000 0 0 | ..... | ..... | ..... | ..... | ..... |
| Recovery of clothing charges ... | 6 0 0 | 3,410 1 4 | 584 11 0 | 325 0 3 | 356 9 0 | 1,792 1 2 |
| Ground and house rent ... ... | ..... | ..... | 391 14 0 | 12 0 0 | ..... | ..... |
| Recovery of notice fees ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Do. of survey charges ... | ..... | ..... | ..... | ..... | 54 0 1 | ..... |
| Do. of Salt Agent's bagging and sewing charges ... ... | 710 11 9 | ..... | 2,950 14 0 | ..... | ..... | ..... |
| Total Salt ... | 26,852 14 7 | 3,677 8 3 | 45,53,649 12 11 | 8,20,267 4 11 | 17,91,182 5 7 | 69,95,636 12 5 |
| *Miscellaneous.* | | | | | | |
| Proceeds of waste-paper ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| *Stationery and Printing.* | | | | | | |
| Proceeds of Forms ... ... ... | ..... | 0 4 9 | 3 4 0 | ..... | ..... | 9 5 7 |
| Total ... | ..... | 0 4 9 | 3 4 0 | ..... | ..... | 9 5 7 |
| Local Fund Revenue. | | | | | | |
| *Northern Port Fund.* | | | | | | |
| Port Dues ... ... ... ... | ..... | ..... | ..... | 22,199 2 3 | ..... | 6,891 3 3 |
| Proceeds of goods washed ashore. | ..... | ..... | ..... | 1,422 7 9 | ..... | 594 7 11 |
| Do. useless articles ... | ..... | ..... | ..... | 76 5 5 | ..... | ..... |
| Advances ... ... ... ... | ..... | ..... | 167 7 10 | 121 0 3 | ..... | ..... |
| Miscellaneous ... ... ... | ..... | ..... | ..... | 4 6 5 | ..... | ..... |
| Interest ... ... ... ... | 1,320 11 2 | ..... | ..... | ..... | ..... | ..... |
| Total ... | 1,320 11 2 | ..... | 167 7 10 | 23,823 6 1 | ..... | 7,485 11 2 |
| *Southern Port Fund.* | | | | | | |
| Port Dues ... ... ... ... | 2,098 3 6 | ..... | ..... | 7 5 6 | ..... | 10,710 12 0 |
| Proceeds of goods washed ashore. | ..... | ..... | ..... | ..... | 0 11 0 | 381 11 7 |
| Contribution to Wharves ... .. | ..... | ..... | ..... | ..... | ..... | ..... |
| Miscellaneous ... .. ... | ..... | ..... | ..... | ..... | ..... | 22 7 6 |
| Interest ... ... ... ... | 2,960 9 4 | ..... | ..... | ..... | ..... | ..... |
| Proceeds of useless articles ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Advances recovered ... ... | ..... | ..... | ..... | ..... | ..... | 16 8 8 |
| Fines... ... ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Total, Southern Port Fund ... | 5,058 12 10 | ..... | ..... | 7 5 6 | 0 11 0 | 11,131 7 9 |
| Total, Local Fund Revenue ... | 6,379 8 0 | ..... | 167 7 10 | 23,830 11 7 | 0 11 0 | 18,617 2 11 |
| Ferry Tolls ... ... ... ... | ..... | ..... | ..... | 54 6 0 | ..... | ..... |
| Horse Fund .. ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Tankária Dharm Talav Fund ... | ..... | ..... | ..... | 57 12 0 | ..... | ..... |
| Total Receipts ... | 33,232 6 7 | 3,677 13 0 | 45,53,820 8 9 | 8,60,531 9 3 | 17,91,183 0 7 | 70,18,135 6 5 |

| Division. | | | North Kánara. | Portuguese India. | Portuguese Frontier. | | Total. |
|---|---|---|---|---|---|---|---|
| Uran Range. | Alibág Range. | Ratnágiri Range. | Kánara Range. | Goa Range. | Daman Frontier. | Goa Frontier. | |
| Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| 2,776 1 3 | ..... | 1,654 0 0 | ..... | ..... | ..... | ..... | 98,590 9 4 |
| 1,503 6 1 | 2 14 0 | 32 5 1 | 77 3 8 | ..... | 236 11 1 | 194 6 1 | 2,573 8 0 |
| 1 6 0 | ..... | 0 7 0 | ..... | ..... | ..... | ..... | 2 10 0 |
| 117 6 8 | 1 8 0 | 17 1 2 | 8 4 3 | ..... | 6 10 6 | 21 0 0 | 267 4 4 |
| 3 4 6 | ..... | ..... | ..... | ..... | ..... | ..... | 41 5 6 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 1 3 0 |
| 16,606 9 5 | ..... | 1,252 15 6 | ..... | ..... | ..... | ..... | 37,697 7 8 |
| 6,900 6 7 | ..... | 2652 11 2 | ..... | ..... | ..... | ..... | 27,297 11 3 |
| 93 5 8 | ..... | 29 12 3 | 12 14 6 | 163 6 6 | 34 13 3 | 2 15 6 | 3,888 3 9 |
| ..... | ..... | ..... | 29 10 0 | ..... | ..... | 802 10 0 | 832 4 0 |
| 48 8 0 | 3 12 0 | 41 5 0 | 6 0 0 | ..... | 0 4 0 | 30 4 6 | 181 7 0 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 1,31,672 6 9 |
| 0 8 0 | ..... | 1,119 0 0 | 2,798 14 0 | ..... | ..... | ..... | 3,918 6 0 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 1,56,434 6 10 |
| ..... | ..... | 0 5 7 | ..... | ..... | ..... | ..... | 179 6 1 |
| ..... | 2 1 0 | ..... | ..... | 5 3 0 | ..... | ..... | 94 3 3 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 420 0 0 |
| ..... | ... | ..... | ..... | ..... | ..... | ..... | 37 2 4 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 10,000 0 0 |
| 1,496 8 11 | 75 11 4 | 479 0 2 | 343 10 8 | ..... | 563 15 6 | 1,574 5 0 | 11,007 10 4 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 403 14 0 |
| 3 0 0 | ..... | ..... | ..... | ..... | ..... | ..... | 3 0 0 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 54 0 1 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 3,661 10 3 |
| 64,96,543 15 4 | 97 13 3 | 2,20,918 8 1 | 2,81,282 6 0 | 762 5 6 | 1,800 11 4 | 6,13,384 13 5 | 2,18,06,057 3 7 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 49 0 8 | 2 4 0 | 16 6 5 | 55 7 10 | ..... | 19 15 4 | 105 13 4 | 261 13 11 |
| 49 0 8 | 2 4 0 | 16 6 5 | 55 7 10 | ..... | 19 15 4 | 105 13 4 | 261 13 11 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 29,090 5 6 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 2,016 15 8 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 76 5 5 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 288 8 1 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 4 6 5 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 1,320 11 2 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 32,797 4 3 |
| 11,009 13 6 | 1,767 15 0 | 13,679 12 0 | ,879 1 9 | ..... | ..... | ..... | 46,152 15 3 |
| 107 12 9 | 322 2 11 | 5,284 0 5 | 70 6 1 | ..... | ..... | ..... | 6,166 12 9 |
| ..... | 660 0 0 | ..... | ..... | ..... | ..... | ..... | 660 0 0 |
| 1 4 0 | 0 14 6 | 8 8 9 | ..... | ..... | ..... | ..... | 33 2 9 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 2,960 9 4 |
| 1 11 3 | ..... | ..... | 41 14 7 | ..... | ..... | ..... | 43 9 10 |
| ..... | ..... | 6 7 10 | 24 3 3 | ..... | ..... | ..... | 47 3 9 |
| ..... | ..... | 64 0 0 | 54 0 0 | ..... | ..... | ..... | 118 0 0 |
| 11,120 9 6 | 2,751 0 5 | 19,042 13 0 | 7,069 9 8 | ..... | ..... | ..... | 56,182 5 8 |
| 11,120 9 6 | 2,751 0 5 | 19,042 13 0 | 7,069 9 8 | ..... | ..... | ..... | 88,979 9 11 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 54 6 0 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 57 12 0 |
| 81,32,023 14 8 | 3,677 13 3 | 2,43,599 2 11 | 2,97,722 9 11 | 762 5 6 | 9,958 12 5 | 6,39,075 4 8 | 2,35,87,400 11 11 |

| Heads of Receipt and Expenditure. | Presidency Division. | Northern Division. | | | Southern |
|---|---|---|---|---|---|
| | Bombay Head-quarter Office. | Northern Frontier Range. | Khárághoda Range. | Surat Range, Daman and Diu. | The Deputy Collector, Coast Guard, Southern Division, Mátunga. | Thána Range. |
| | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| **EXPENDITURE.** | | | | | | |
| Refunds and Drawbacks—Excise on Spirits and Drugs ... ... | 17,277 7 3 | ..... | ..... | ..... 5 3 6 | ..... | ..... |
| Customs ... ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... 85 10 0 |
| Salt... ... ... ... ... | 1,03,051 5 6 | ..... | ..... | ..... | ..... | |
| Total ... | 1,20,328 12 9 | ..... | ..... | 5 3 6 | ..... | 85 10 0 |
| **EXCISE ON SPIRITS AND DRUGS.** | | | | | | |
| Salary of Establishment ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Service Stamps ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Clothing to Peons ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Petty Repairs ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| House Rent... ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Purchase and Repairs of Furniture. | ..... | ..... | ..... | ..... | ..... | ..... |
| Municipal Taxes ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Travelling Allowance to Establishment ... ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Fixed Contingencies ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Total ... | ..... | ..... | ..... | ..... | ..... | ..... |
| **SEA CUSTOMS.** | | | | | | |
| Salary of Officers ... ... ... | ..... | ..... | ..... | 8,154 14 2 | 9,600 0 0 | 5,400 0 0 |
| Travelling Allowance to Officers... | ..... | ..... | ..... | 1,170 0 9 | 1,319 6 11 | 1,200 0 0 |
| Tentage Allowance to do. ... | ..... | ..... | ..... | 254 3 4 | 360 0 0 | 133 5 0 |
| Salary of Establishment ... ... | ..... | ..... | ..... | 31,911 11 1 | 4,661 0 9 | 2,589 10 6 |
| Travelling Allowance to Establishment ... ... ... ... | ..... | ..... | ..... | 1,739 14 4 | 1,441 9 0 | 545 12 2 |
| Official Postage ... ... ... | ..... | ..... | ..... | 738 3 6 | 644 9 6 | 977 0 0 |
| Service Telegrams ... ... ... | ..... | ..... | ..... | 15 2 0 | 67 14 0 | ..... |
| Fixed Contingencies ... ... | ..... | ..... | ..... | 321 14 0 | 72 15 6 | 28 5 4 |
| Purchase and Repairs of Furniture. | ..... | ..... | ..... | 228 5 7 | 57 12 0 | 55 4 6 |
| Boat Stores and Repairs ... ... | ..... | ..... | ..... | 1,261 15 10 | 635 7 8 | 106 8 4 |
| Carriage of Records ... ... | ..... | ..... | ..... | 118 6 3 | ..... | 74 7 3 |
| Boat-hire ... ... ... ... | ..... | ..... | ..... | 6 0 0 | ..... | ..... |
| Water-supply ... ... ... | ..... | ..... | ..... | 66 15 0 | ..... | ..... |
| Petty Construction and Repairs... | ..... | ..... | ..... | 365 11 3 | 121 2 0 | 1,006 8 8 |
| Weather-fences ... ... ... | ..... | ..... | ..... | ..... | ..... | 194 11 10 |
| Boat allowance ... .. ... | ..... | ..... | ..... | 884 0 3 | ..... | ..... |
| Stationery ... ... ... ... | ..... | ..... | ..... | 675 14 0 | 170 8 7 | 91 10 3 |
| Rewards ... ... ... ... | ..... | ..... | ..... | 261 0 0 | ..... | ..... |
| Grain Compensation ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Pilotage Charges ... ... ... | ..... | ..... | ..... | ..... | 2 4 0 | ..... |
| Matting Charges ... ... ... | ..... | ..... | ..... | ..... | 99 12 0 | ..... |
| Demarcation Charges ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Gádis and Takyás ... ... ... | ..... | ..... | ..... | ..... | ..... | 12 14 0 |
| Rents, Rates and Taxes ... ... | ..... | ..... | ..... | 360 0 0 | 19 14 0 | 35 7 11 |
| Total ... | ..... | ..... | ..... | 47,834 3 4 | 19,274 3 11 | 12,451 9 9 |
| **SALT—IMPERIAL.** | | | | | | |
| Salary of Officers ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Travelling Allowance to Officers... | ..... | ..... | ..... | ..... | ..... | ..... |
| Tentage to Officers ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Salary of Establishment ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Travelling Allowance to Establishment ... ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Fixed Contingencies ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Office Rent, Rates and Taxes ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Official Postage ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Service Telegrams ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Salt Purchase and Freight ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Clothing Charges ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Purchase and Repairs of Furniture. | ..... | ..... | ..... | ..... | ..... | ..... |
| Boat Stores and Repairs ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Bhátta to Witnesses ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Conveyance of Treasure ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Supply of Medicine and Medical Fees ... ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Carriage of Records ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| do. of Arms ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Petty Construction and Repairs... | ..... | ..... | ..... | ..... | ..... | ..... |
| Rewards ... ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Carriage of Confiscated Salt ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Levelling ground for Salt heaps ... | ..... | ..... | ..... | ..... | ..... | ..... |

| Division. | | | North Kánara. | Portuguese India. | Portuguese Frontier. | | Total. |
|---|---|---|---|---|---|---|---|
| Uran Range. | Alíbág Range. | Ratnágiri Range. | Kánara Range. | Goa Range. | Daman Frontier. | Goa Frontier. | |
| Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 17,277 7 3 |
| 7 0 0 | ..... | 120 0 4 | ..... | ..... | ..... | 3 0 0 | 1:5 3 10 |
| ..... | 1 8 0 | 7 10 0 | ..... | ..... | 82 4 3 | 1,075 0 0 | 1,04,303 5 9 |
| 7 0 0 | 1 8 0 | 127 10 4 | ..... | ..... | 82 4 3 | 1,078 0 0 | 1,21,716 0 10 |
| 20,161 9 2 | ..... | ..... | ..... | ..... | ..... | ..... | 20,161 9 2 |
| 84 8 0 | ..... | ..... | ..... | ..... | ..... | ..... | 84 8 0 |
| 361 8 0 | ..... | ..... | ..... | ..... | ..... | ..... | 361 8 0 |
| 8 0 0 | ..... | ..... | ..... | ..... | ..... | ..... | 8 0 0 |
| 425 11 11 | ..... | —... | ..... | ..... | ..... | ..... | 425 11 11 |
| 17 8 0 | ..... | ..... | ..... | ..... | ..... | ..... | 17 8 0 |
| 20 0 0 | ..... | ..... | ..... | ..... | ..... | ..... | 20 0 0 |
| 74 13 9 | ..... | ..... | ..... | ..... | ..... | ..... | 74 13 9 |
| 120 0 0 | ..... | ..... | ..... | ..... | ..... | ..... | 120 0 0 |
| 21,273 10 10 | ..... | ..... | ..... | ..... | ..... | ..... | 21,273 10 10 |
| ..... | ..... | 7,200 0 0 | 6,693 3 7 | ..... | ..... | ..... | 37,048 1 9 |
| ..... | ..... | 1,200 0 0 | 1,200 0 0 | ..... | ..... | ..... | 6,089 7 8 |
| ..... | ..... | 300 0 0 | 253 1 1 | ..... | ..... | ..... | 1,300 9 5 |
| ..... | 943 0 5 | 2,938 9 7 | 22,127 3 0 | ..... | ..... | ..... | 64,471 3 4 |
| ..... | 23 6 9 | 561 3 11 | 1,345 8 0 | ..... | ..... | ..... | 5,657 6 2 |
| 194 4 0 | 119 2 0 | 775 6 6 | 360 15 6 | ..... | ..... | ..... | 3,809 9 0 |
| ..... | ..... | 25 9 0 | 27 3 0 | ..... | ..... | ..... | 135 12 0 |
| ..... | 10 0 0 | 20 0 0 | 92 9 0 | ..... | ..... | ..... | 545 11 10 |
| 29 0 0 | ..... | 337 12 0 | 19 13 0 | ..... | ..... | ..... | 727 15 1 |
| 392 12 1 | ..... | 456 14 10 | 58 13 6 | ..... | ..... | ..... | 2,912 8 3 |
| ..... | ..... | 139 15 6 | 203 1 3 | ..... | ..... | ..... | 535 14 3 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 6 0 0 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 66 15 0 |
| 66 15 9 | 181 6 5 | 477 15 2 | 295 13 2 | ..... | ..... | ..... | 2,515 8 5 |
| 101 12 1 | 56 6 0 | 89 13 8 | 73 9 10 | ..... | ..... | ..... | 516 5 5 |
| ..... | 180 0 0 | ..... | 104 0 0 | ..... | ..... | ..... | 1,168 0 3 |
| ..... | 31 7 0 | 100 0 0 | 404 11 0 | ..... | ..... | ..... | 1,474 2 10 |
| 16 8 0 | 16 0 0 | 5 11 7 | 28 8 4 | ..... | ..... | ..... | 327 11 11 |
| ..... | ..... | ..... | 771 0 3 | ..... | ..... | ..... | 771 0 3 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 2 4 0 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 99 12 0 |
| ..... | ..... | ..... | 1 1 0 | ..... | ..... | ..... | 1 1 0 |
| ..... | ..... | 19 8 0 | 144 0 0 | ..... | ..... | ..... | 176 6 0 |
| 34 8 0 | 4 0 0 | 375 0 0 | 18 0 0 | ..... | ..... | ..... | 846 13 11 |
| 835 11 11 | 1,564 12 7 | 15,023 7 9 | 34,222 2 6 | ..... | ..... | ..... | 1,31,206 3 9 |
| ..... | ..... | ..... | ..... | 12,000 0 0 | ..... | ..... | 12,000 0 0 |
| ..... | ..... | ..... | ..... | 1,200 0 0 | ..... | ..... | 1,200 0 0 |
| ..... | ..... | ..... | ..... | 300 0 0 | ..... | ..... | 300 0 0 |
| ..... | ..... | ..... | ..... | 5,251 11 3 | 26,818 0 6 | 97,940 4 0 | 1,30,009 15 9 |
| ..... | ..... | ..... | ..... | 204 3 8 | 1,291 10 0 | 4,381 10 5 | 5,877 8 1 |
| ..... | ..... | ..... | ..... | 82 1 2 | 356 4 9 | 1,072 11 6 | 1,511 1 5 |
| ..... | ..... | ..... | ..... | 64 0 0 | ..... | 1 11 11 | 65 11 11 |
| ..... | ..... | ..... | ..... | ..... | 150 3 0 | 739 3 6 | 889 6 6 |
| ..... | ..... | ..... | ..... | 44 10 0 | ..... | 18 1 0 | 62 11 0 |
| ..... | ..... | ..... | ..... | 54 6 8 | ..... | ..... | 54 6 8 |
| ..... | ..... | ..... | ..... | ..... | 1,300 9 0 | 15,652 7 11 | 16,953 0 11 |
| ..... | ..... | ..... | ..... | ..... | 341 7 6 | 582 1 9 | 923 9 3 |
| ..... | ..... | ..... | ..... | ..... | ..... | 659 12 0 | 882 4 1 |
| ..... | ..... | ..... | ..... | 222 8 1 | ..... | ..... | 148 2 0 |
| ..... | ..... | ..... | ..... | 148 2 0 | ..... | 86 11 6 | 126 9 6 |
| ..... | ..... | ..... | ..... | 39 14 0 | ..... | ..... | ..... |
| ..... | ..... | ..... | ..... | ..... | ..... | 339 12 10 | 339 12 10 |
| ..... | ..... | ..... | ..... | 11 14 9 | ..... | 208 10 7 | 220 9 4 |
| ..... | ..... | ..... | ..... | ..... | 3 0 0 | 62 13 6 | 65 13 6 |
| ..... | ..... | ..... | ..... | 39 2 2 | 3,158 14 10 | 9,893 11 4 | 13,091 12 4 |
| ..... | ..... | ..... | ..... | ..... | 697 8 0 | 1,071 6 10 | 1,768 14 10 |
| ..... | ..... | ..... | ..... | ..... | 66 4 6 | 45 8 3 | 111 12 9 |
| ..... | ..... | ..... | ..... | ..... | ..... | 163 0 6 | 163 0 6 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |

| Heads of Receipt and Expenditure. | Presidency Division. | Northern Division. | | | Southern |
|---|---|---|---|---|---|
| | Bombay Head-quarter Office. | Northern Frontier Range. | Khárághoda Range. | Surat Range, Daman and Diu. | The Deputy Collector, Coast Guard, Southern Division, Mátunga. | Thána Range. |
| EXPENDITURE—*continued.* | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| Salt—Imperial—*continued.* | | | | | | |
| Compensation to Salt-Works Proprietors ... ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Miscellaneous ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Total ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Salt—Provincial. | | | | | | |
| Salary of Officers ... ... .. | 33,689 1 5 | 4,112 9 3 | 8,560 0 4 | ..... | 9,402 2 11 | ..... |
| Travelling Allowance to Officers . | 2,624 5 4 | 1,815 12 0 | 308 13 0 | ..... | 150 4 0 | ..... |
| Tentage to Officers... ... ... | 454 13 5 | 133 5 0 | ..... | ..... | ..... | ..... |
| Salary of Establishment ... ... | 14,222 4 7 | 1,58,496 4 11 | 42,978 2 10 | 31,382 14 0 | 49,226 5 6 | 1,46,537 15 7 |
| Travelling Allowance to Establishment .. ... ... ... | 3,717 0 2 | 5,003 14 9 | 828 14 6 | 1,130 6 6 | 1,069 8 7 | 2,456 10 0 |
| Horse Allowance ... ... ... | ..... | 3,978 4 1 | 548 7 6 | ..... | 220 8 7 | ..... |
| Official Postage ... ... ... | 1,411 0 6 | 402 13 9 | 159 0 0 | 93 0 0 | 170 4 0 | 315 7 6 |
| Fixed Contingencies ... ... | 681 4 9 | 792 8 0 | 305 13 6 | 67 6 1 | 75 0 0 | 388 8 8 |
| Service Telegrams ... ... ... | 301 4 0 | 10 9 0 | 12 12 0 | 6 4 0 | 1 0 0 | 4 0 0 |
| Purchase and Repairs of Furniture | 150 15 9 | 148 9 6 | 214 13 0 | 455 8 7 | 170 8 6 | 381 9 0 |
| Commission on Salt Tax Collection ... ... ... ... | ..... | ..... | 11,522 10 1 | ..... | ..... | ..... |
| Rewards ... ... ... ... | ..... | 46 0 0 | 2 0 0 | 67 0 0 | 18 0 0 | 1,018 4 0 |
| Petty Construction and Repairs... | ... .. | 2,192 7 6 | 95 15 2 | 364 5 4 | 1,279 11 0 | 4,455 13 4 |
| Weather-fences ... ... ... | ..... | 407 6 0 | 110 2 10 | ..... | 284 9 0 | 864 6 1 |
| Compensation for Land ... ... | ..... | 1,955 6 3 | ..... | ..... | ..... | 115 0 0 |
| Marking Mile Stones ... ... | ..... | 23 4 0 | ..... | ..... | ..... | ..... |
| Grain Compensation ... ... | ..... | ..... | ..... | 4 0 0 | 46 7 5 | ..... |
| Purchase of Books, Maps, &c. ... | 48 10 0 | 2 0 0 | 4 0 0 | ..... | ..... | ..... |
| Carriage of Records ... ... | 1,423 0 3 | ..... | ..... | ..... | 572 1 0 | ..... |
| Bhata to Prisoners... ... ... | ..... | ..... | ..... | ..... | 0 10 6 | 2 9 0 |
| Salt Agent's Bagging and Sewing Charges ... ... ... ... | ..... | ..... | 11 2 0 | ..... | ..... | ..... |
| Cháwdis and Takyás ... ... ... | ..... | 19 0 6 | .. ... | ..... | 135 8 0 | 226 7 8 |
| Survey Materials .. ... ... | ..... | ..... | ..... | ..... | 9 0 0 | ..... |
| Parcel Charges ... ... ... | 105 1 10 | ..... | ..... | ..... | ..... | ..... |
| Charges for destroying Salt ... | ..... | ..... | ..... | 7 2 0 | ..... | ..... |
| Medical Charges ... ... ... | 8 10 3 | ..... | 127 7 5 | ..... | ..... | ..... |
| Conveyance of Confiscated Salt ... | .. ... | ..... | ..... | 0 6 0 | 0 6 0 | 2 3 0 |
| Expenditure for levelling ground for Salt heaps ... ... ... | ... .. | ..... | 310 0 0 | ..... | ... .. | ..... |
| Water-supply Charges ... ... | ..... | ..... | 108 8 6 | ..... | ..... | ..... |
| Boat Allowance ... ... ... | ..... | ..... | ..... | ..... | 300 0 0 | 5,137 5 4 |
| Salt Purchase and Freight ... | ..... | ..... | 3,36,140 0 10 | ..... | ..... | ..... |
| Conveyance of Treasure ... ... | ..... | ..... | 30 6 6 | 2 7 0 | ..... | ..... |
| Purchase of New Boats ... .. | ..... | ..... | ..... | ..... | ..... | ..... |
| Boat Stores and Repairs ... ... | 4,528 6 3 | ..... | ..... | 2,701 7 7 | 8,986 5 6 | 162 5 8 |
| Boat hire ... ... ... ... | ..... | ..... | ..... | 8 0 0 | ..... | ..... |
| Peons' Clothing ... ... ... | ..... | 4,549 3 11 | 523 5 0 | 338 6 0 | 5,303 10 6 | 2 15 0 |
| Fees for taking copies of proceedings ... ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Office Rent, Rates and Taxes ... | ... .. | 39 12 0 | 198 12 7 | ..... | 2 0 0 | ..... |
| House Tax ... ... ... ... | ..... | ..... | 125 5 7 | ..... | 24 4 0 | ..... |
| Scales and Weights... ... ... | ..... | ..... | ..... | ..... | ..... | 195 0 0 |
| Tracing Cloth ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Advertisement Charges ... ... | 113 11 6 | ..... | ..... | ..... | ..... | ..... |
| Ground-rent ... ... ... | .. ... | 65 9 0 | ..... | ..... | ..... | ..... |
| Gaum Kharach Allowance .. | ..... | ..... | 540 0 0 | ..... | ..... | ..... |
| Cost of Maps ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Stencil Plates ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Prize for manufacturing best Salt. | ..... | ..... | 600 0 0 | ..... | ..... | ..... |
| Ordnance Stores ... ... ... | ..... | 5 8 6 | ..... | ... .. | ..... | ..... |
| Cost of Chaukis on the Frontier Lines ... ... ... .. | ..... | ..... | ..... | ..... | ..... | ..... |
| Stationery ... ... ... .. | 473 0 0 | 714 11 10 | 275 6 3 | 209 14 11 | 365 11 10 | 1,416 5 6 |
| Total ... | 63,952 10 0 | 1,84,914 15 9 | 4,04,641 15 5 | 36,838 8 0 | 77,813 14 10 | 1,63,682 13 4 |
| Total Salt ... | 63,952 10 0 | 1,84,914 15 9 | 4,04,641 15 5 | 36,838 8 0 | 77,813 14 10 | 1,63,682 13 4 |
| Allowances and Assignments. | | | | | | |
| Haks ... ... ... ... | ..... | ..... | 8,064 3 8 | 2,729 5 5 | ..... | 681 2 3 |

| Division. | | | North Kánara. | Portuguese India. | Portuguese Frontier. | | Total. |
|---|---|---|---|---|---|---|---|
| Uran Range. | Alibág Range. | Ratnágiri Range. | Kánara Range. | Goa Range. | Daman Frontier. | Goa Frontier. | |
| Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| ..... | ..... | ..... | ..... | 94,681 15 8 | ..... | ..... | 94,681 15 8 |
| ..... | ..... | ..... | ..... | ..... | 83 8 3 | 78 13 11 | 162 6 2 |
| ..... | ..... | ..... | ..... | 1,14,344 9 5 | 34,267 6 4 | 1,32,998 9 3 | 2,81,610 9 0 |
| 7,037 1 7 | ..... | ..... | ..... | ..... | ..... | ..... | 62,800 15 6 |
| 1,158 1 1 | ..... | ..... | ..... | ..... | ..... | ..... | 6,057 3 5 |
| 198 4 7 | ..... | ..... | ..... | ..... | ..... | ..... | 786 7 0 |
| 1,40,864 2 0 | 6,187 4 0 | 48,962 7 9 | 12,385 13 1 | ..... | ..... | ..... | 6,51,243 10 3 |
| 2,522 4 4 | 366 12 6 | 1,215 6 0 | 335 14 6 | ..... | ..... | ..... | 18,646 11 10 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 4,747 4 2 |
| 654 12 6 | ..... | 125 14 0 | 119 9 0 | ..... | ..... | ..... | 3,451 13 3 |
| 417 0 0 | 20 0 0 | 236 11 10 | 52 7 9 | ..... | ..... | ..... | 3,036 12 7 |
| 7 15 0 | ..... | 8 7 0 | ..... | ..... | ..... | ..... | 352 3 0 |
| 334 6 6 | ..... | 84 4 3 | 92 8 6 | ..... | ..... | ..... | 2,033 3 7 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 11,522 10 1 |
| 829 0 0 | 74 0 0 | 204 0 0 | 103 0 0 | ..... | ..... | ..... | 2,361 4 0 |
| 8,560 10 8 | 148 0 0 | 1,363 12 8 | 1,191 4 9 | ..... | ..... | ..... | 19,652 0 5 |
| 1,364 10 4 | 0 10 0 | 80 2 11 | ..... | ..... | ..... | ..... | 3,111 15 2 |
| 25 0 0 | ..... | ..... | ..... | ..... | ..... | ..... | 2,095 6 3 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 23 4 0 |
| ..... | ..... | ..... | 398 14 0 | ..... | ..... | ..... | 419 5 5 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 54 10 0 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 2,122 3 6 |
| 127 2 3 | ..... | 4 6 0 | 0 2 6 | ..... | ..... | ..... | 11 4 0 |
| 3 8 9 | ..... | ..... | ..... | ..... | ..... | ..... | 11 2 0 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 523 3 2 |
| 142 3 0 | ..... | ..... | ..... | ..... | ..... | ..... | 9 0 0 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 105 1 10 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 7 2 0 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 162 3 6 |
| 26 1 10 | ..... | ..... | ..... | ..... | ..... | ..... | 14 0 9 |
| 8 15 9 | ..... | 2 2 0 | ..... | ..... | ..... | ..... | 310 0 0 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 371 7 8 |
| 265 15 2 | ..... | ..... | ..... | ..... | ..... | ..... | 12,562 8 2 |
| 2,588 1 3 | 659 6 8 | 3,859 10 11 | 18 0 0 | ..... | ..... | ..... | 3,37,055 6 5 |
| ..... | ..... | 29 14 0 | 885 7 7 | ..... | ..... | ..... | 97 13 6 |
| 26 8 0 | ..... | 17 0 0 | 21 8 0 | ..... | ..... | ..... | 17,960 0 0 |
| 15,960 0 0 | ..... | ..... | ..... | ..... | ..... | ..... | 16,546 11 6 |
| 160 7 6 | ..... | 7 11 0 | ..... | ..... | ..... | ..... | 8 0 0 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 10,723 14 0 |
| ..... | ..... | 6 6 0 | ..... | ..... | ..... | ..... | ..... |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 289 9 7 |
| ..... | ..... | ..... | 6 0 0 | ..... | ..... | ..... | 185 9 7 |
| 43 1 0 | ..... | ..... | ..... | ..... | ..... | ..... | 520 0 0 |
| 24 0 0 | 12 0 0 | ..... | ..... | ..... | ..... | ..... | ..... |
| 325 0 0 | ..... | ..... | ..... | ..... | ..... | ..... | 113 11 6 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 65 9 0 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 540 0 0 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 600 0 0 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 5 8 0 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 5,882 9 4 |
| 1,489 4 4 | 99 13 0 | 643 0 2 | 195 5 6 | ..... | ..... | ..... | |
| 1,85,163 9 5 | 7,567 14 2 | 56,851 4 6 | 15,805 15 2 | ..... | ..... | ..... | 11,97,233 8 7 |
| 1,85,163 9 5 | 7,567 14 2 | 56,851 4 6 | 15,805 15 2 | 1,14,344 9 5 | 34,267 6 4 | 1,32,998 9 3 | 14,78,844 1 7 |
| 2,486 2 9 | ..... | 1,306 11 9 | ..... | ..... | ..... | ..... | 15,267 9 10 |

| Heads of Receipt and Expenditure. | Presidency Division. | Northern Division. | | | Southern | |
|---|---|---|---|---|---|---|
| | Bombay Head Quarter Office | Northern Frontier Range. | Khárághoda Range. | Surat Range, Daman and Diu. | The Deputy Collector, Coast Guard, Southern Division, Matunga. | Thána Range. |
| | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| EXPENDITURE—*continued.* | | | | | | |
| MARINE FUND. | | | | | | |
| Northern Port Fund. | | | | | | |
| *Collection and Management.* | | | | | | 84 0 0 |
| Establishment ... ... ... | 261 2 4 | ..... | ..... | ..... | ..... | 12 0 0 |
| Contingencies ... ... ... | ..... | ..... | ..... | 444 7 6 | ..... | 239 14 8 |
| Removal of Waifs ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Contribution to Coast-guard Establishment ... ... ... | 5,000 0 0 | ..... | ..... | 104 13 0 | ..... | ..... |
| Pensions and Gratuities ... ... | ..... | ..... | ..... | | | |
| Vessels and Boats. | | | | 555 10 8 | ..... | ..... |
| Establishment ... ... .. | ..... | ..... | ..... | 816 1 2 | ..... | ..... |
| Contingencies ... ... ... | ..... | ..... | ..... | | | |
| Beacons and Light-houses. | | | | | | |
| Establishment ... ... ... | ..... | ..... | ..... | 3,701 0 8 | ..... | ..... |
| Accountant General's Audit Fees | 101 0 0 | ..... | ..... | ..... | ..... | ..... |
| Contingencies ... ... ... | 768 12 0 | ..... | ..... | 1,350 10 1 | ..... | 20 6 1 |
| Purchase and maintenance of Buoys ... ... ... ... | ..... | ..... | ..... | 3 7 0 | ..... | ..... |
| Travelling Allowance to Establishment ... ... ... ... | ..... | ..... | ..... | 9 10 0 | ..... | ..... |
| Cost of original works and repairs executed departmentally ... | ..... | ..... | ..... | 848 6 6 | ..... | 127 7 0 |
| Advances ... ... ... ... | ..... | ..... | ..... | 5,285 8 0 | ..... | ..... |
| Refunds ... ... ... ... | ..... | ..... | ..... | 14 9 6 | ..... | ..... |
| Total ... | 6,130 14 4 | ..... | ..... | 13,224 4 1 | ..... | 483 11 9 |
| SOUTHERN PORT FUND. | | | | | | |
| Collection and Management. | | | | | | |
| Pay of Port Officer... ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Do. of Establishment ... ... | 654 1 6 | ..... | ..... | ..... | ..... | 72 0 0 |
| Contribution to Coast-guard Establishment ... ... ... | 5,000 0 0 | ..... | ..... | ..... | ..... | ..... |
| Contingencies ... ... ... | 48 4 0 | ..... | ..... | ..... | ..... | ..... |
| Removal of Waifs ... ... ... | ..... | ..... | ..... | 1 0 0 | ..... | 67 8 8 |
| Vessels and Boats. | | | | | | |
| Establishment ... .. ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Contingencies ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Beacons and Light-houses. | | | | | | |
| Establishment ... ... ... | ..... | ..... | ..... | ..... | ..... | 935 15 11 |
| Pension and Gratuities .. ... | ..... | ..... | ..... | ..... | ..... | 48 0 0 |
| Accountant General's Audit Fees . | 155 0 0 | ..... | ..... | ..... | ..... | ..... |
| Purchase and maintenance of Buoys ... ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Contingencies ... ... ... | 373 4 0 | ..... | ..... | ..... | ..... | 707 13 2 |
| Advances ... ... ... ... | ..... | ..... | ..... | ..... | ..... | 1,473 0 0 |
| Travelling Allowance to Establishment ... ... ... ... | ..... | ..... | ..... | ..... | ..... | 1 12 6 |
| Refunds ... ... ... ... | ..... | ..... | ..... | ..... | ..... | 5 4 0 |
| Cost of works executed Departmentally ... ... ... ... | ..... | ..... | ..... | ..... | ..... | 173 15 0 |
| Total ... | 6,230 9 6 | ..... | ..... | 1 0 0 | ..... | 3,485 5 3 |
| Total, Marine Fund ... | 12,361 7 10 | ..... | ..... | 13,225 4 1 | ..... | 3,969 1 0 |
| Tankária Dharm Talávy Fund ... | ..... | ..... | ..... | 59 8 0 | ..... | ..... |
| Horse Fund ... | ..... | ..... | ..... | ..... | ..... | ..... |
| Grand Total ... | 1,96,642 14 7 | 1,84,914 15 9 | 4,12,706 3 1 | 1,00,692 0 4 | 97,088 2 9 | 1,80,870 4 4 |

| Division. | | | North Ka'nara. | Portuguese India. | Portuguese Frontier. | | |
|---|---|---|---|---|---|---|---|
| Uran Range. | Alibág Range. | Ratnágiri Range. | Kánara Range. | Goa Range. | Daman. | [illegible] | T[illegible] |
| Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | R[illegible] a. p. |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 345 2 4 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 12 0 0 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 684 6 2 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 5,000 0 0 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 134 1[illegible] [illegible] |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 555 1 8 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 816 1 2 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 3,701 0 8 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 101 0 0 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 2,139 12 2 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 3 7 0 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 9 10 [illegible] |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 975 13 6 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 5,285 8 0 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 14 9 1 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 19,838 14 2 |
| ..... | ..... | ..... | 2,400 0 0 | ..... | ..... | ..... | 2,400 0 0 |
| 266 2 1 | ..... | ..... | ..... | ..... | ..... | ..... | 992 3 7 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 5,000 0 0 |
| ..... | ..... | 50 0 7 | 59 7 6 | ..... | ..... | ..... | 157 12 1 |
| 42 11 5 | 98 8 2 | 647 2 9 | 27 1 1 | ..... | ..... | ..... | 881 0 1 |
| ..... | 300 0 0 | 1,102 6 11 | 1,215 7 2 | ..... | ..... | ..... | 2,617 14 1 |
| ..... | ..... | 903 6 9 | 962 12 6 | ..... | ..... | ..... | 1,865 3 3 |
| 571 15 11 | 372 0 0 | 3,304 10 4 | 5,200 7 1 | ..... | ..... | ..... | 10,385 1 3 |
| ..... | ..... | ..... | 240 0 0 | ..... | ..... | ..... | 288 0 0 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 155 0 0 |
| ..... | 107 14 0 | 1,968 6 3 | 304 12 5 | ..... | ..... | ..... | 2,381 0 8 |
| 273 14 0 | 243 0 5 | 2,775 12 10 | 3,260 0 11 | ..... | ..... | ..... | 7,623 13 4 |
| ..... | ..... | 2,550 7 7 | 1,311 0 0 | ..... | ..... | ..... | 5,334 7 7 |
| 7 11 3 | ..... | 9 12 0 | 12 1 0 | ..... | ..... | ..... | 31 4 9 |
| 4 14 0 | 0 11 0 | 421 4 0 | 147 6 0 | ..... | ..... | ..... | 579 7 0 |
| ..... | 22 11 0 | 5 0 8 | 51 15 6 | ..... | ..... | ..... | 253 10 2 |
| 1,167 4 8 | 1,144 12 7 | 13,738 6 8 | 15,182 7 2 | ..... | ..... | ..... | 40,949 13 10 |
| 1,167 4 8 | 1,144 12 7 | 13,738 6 8 | 15,182 7 2 | ..... | ..... | ..... | 60,788 12 0 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 59 8 0 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 2,10,933 7 7 | 10,278 15 4 | 87,047 0 9 | 65,210 8 10 | 1,14,344 9 5 | 34,349 10 7 | 1,34,076 9 3 | 18,29,155 14 10 |

J. L. JENKINS,
Acting Collector of Salt Revenue.

*Statement No. V, showing the Produce and Sales of S.*

| Divisions. | Years. | Number of Agars. | Number of Salt works. | Balance at the commencement of the year. | Produce. Estimated contents of heaps. | Produce. Excess over estimate of lots disposed of. | Produce. Total according to revised Estimates. | Total of Balance and Produce. |
|---|---|---|---|---|---|---|---|---|
| | | | | Mds. s. t. | Mds. s. t. | Mds. s. t. | Mds. s. t. | Mds. s. t. |
| | *Ahmedabad Collectorate.* | | | | | | | |
| Gujarát Division. | Khárághoda ... ... | 2 | 2 | 16,71,429 39 0 | *21,39,761 8 0 | 65,652 0 0 | 22,05,413 8 0 | 38,76,843 7 0 |
| | Ahmedabad ... ... ... | ... | ... | 48,436 0 0 | †1,35,843 0 0 | 73 0 0 | 1,35,916 0 0 | 1,84,352 0 0 |
| | Total ... | 2 | 2 | 17,19,865 39 0 | 22,75,604 8 0 | 65,725 0 0 | 23,41,329 8 0 | 40,61,195 7 0 |
| | *Surat Collectorate.* | | | | | | | |
| | Bulsár ... ... ... | 1 | 1 | 1,65,036 0 0 | 2,92,608 0 0 | 25,489 0 0 | 3,18,097 0 0 | 4,83,133 0 0 |
| | *Thána Collectorate.* | | | | | | | |
| Konkan Division. | Umbargaon ... ... ... | 1 | 1 | 6,245 0 0 | 6,790 0 0 | 11 0 0 | 6,801 0 0 | 13,046 0 0 |
| | Bassein ... ... ... | 7 | 28 | 2,41,554 10 0 | 11,27,048 30 0 | 51,786 20 0 | 11,78,835 10 0 | 14,20,389 20 0 |
| | Ghodbandar... ... ... | 9 | 45 | 2,63,812 35 0 | 8,75,386 30 0 | 47,497 29 40 | 9,22,884 19 40 | 11,86,697 14 40 |
| | Trombay ... ... ... | 4 | 23 | 91,525 29 0 | 6,21,975 10 0 | 26,953 30 0 | 6,48,929 0 0 | 7,40,454 29 0 |
| | *Island of Bombay.* | | | | | | | |
| | Mátunga ... ... ... | 6 | 26 | 2,09,594 10 0 | 6,14,881 10 0 | 42,380 10 0 | 6,57,261 20 0 | 8,66,855 30 0 |
| | *Kolába Collectorate.* | | | | | | | |
| | Panvel ... ... ... | 6 | 19 | 1,20,982 10 0 | 4,00,980 38 0 | 7,273 0 0 | 4,08,253 38 0 | 5,29,236 8 0 |
| | Uran ... ... ... ... | 11 | 88 | 4,25,387 13 0 | 15,90,994 24 0 | 1,37,618 11 60 | 17,28,612 35 60 | 21,54,000 8 60 |
| | Sánkse ... ... ... | 5 | 32 | 1,89,776 20 40 | 3,34,592 1 0 | 26,179 25 63 | 3,60,771 26 63 | 5,50,548 7 23 |
| | Karanja ... ... ... | 4 | 26 | 2,10,640 25 0 | 4,22,532 20 0 | 54,540 18 0 | 4,77,072 38 0 | 6,87,713 23 0 |
| | *Ratnágiri Collectorate.* | | | | | | | |
| | Shiroda ... ... ... | 1 | 27 | 42,807 0 0 | 69,429 20 0 | 8,016 0 0 | 77,445 20 0 | 1,20,252 20 0 |
| | *Kánara Collectorate.* | | | | | | | |
| | Ankola ... ... ... | 1 | 66 | 1,82,657 18 0 | 28,585 0 0 | 1,403 25 0 | 29,988 25 0 | 2,12,646 3 0 |
| | *Belgaum Collectorate.* | | | | | | | |
| | Castle Rock... ... ... | ... | ... | 38,946 0 0 | ..... | ..... | ..... | 38,946 0 0 |
| | Total ... | 55 | 381 | 20,23,929 10 40 | 60,93,196 23 0 | 4,03,660 10 3 | 64,96,856 33 3 | 85,20,786 3 43 |
| | Grand Total ... | 58 | 384 | 39,08,831 9 40 | 86,61,408 31 0 | 4,94,874 10 3 | 91,56,283 1 3 | 1,30,65,114 10 43 |

*in the Bombay Presidency for 1892-93.*

| Sales. | | | | Amount of Excise Duty collected. | Loss and Wastage. | Total of Sales and Loss, and Wast[illegible] | [illegible] |
|---|---|---|---|---|---|---|---|
| On payment of full duty. | On payment of Nominal Duty. | Free of Duty. | Total. | | | | |
| Mds. s. t. | Mds. s. t. | Mds. s. t. | Mds. s. t. | Rs. a. p. | Mds. s. t. | Mds. s. t. | Mds. s. t. |
| 15,60,341 0 0 | ..... | 1,031 20 0 | 15,61,372 20 0 | 39,00,227 8 0 | 86,476 25 0 | 16,47,849 5 0 | 22,28,994 2 0 |
| 1,25,316 0 0 | ..... | ..... | 1,25,316 0 0 | 3,13,290 0 0 | 1,297 0 0 | 1,26,613 0 0 | 57,739 0 0 |
| 16,85,657 0 0 | ..... | 1,031 20 0 | 16,86,688 20 0 | 42,13,517 8 0 | 87,773 25 0 | 17,74,462 5 0 | 22,86,733 2 0 |
| 3,21,760 0 0 | ..... | ..... | 3,21,760 0 0 | 8,04,130 0 0 | 1,48,615 0 0 | 4,70,375 0 0 | 12,758 0 0 |
| 9,550 0 0 | ..... | ..... | 9,550 0 0 | 23,875 0 0 | 2,438 0 0 | 11,988 0 0 | 1,053 0 0 |
| 11,81,556 0 0 | ..... | 400 0 0 | 11,81,956 0 0 | 30,21,057 10 0 | 1,17,210 20 0 | 12,99,166 20 0 | 1,21,223 0 0 |
| 8,89,834 0 0 | ..... | ..... | 8,89,834 0 0 | 22,68,269 14 0 | 1,37,514 34 40 | 10,27,348 34 40 | 1,59,318 20 0 |
| 6,28,923 30 0 | ..... | ..... | 6,28,923 30 0 | 15,81,902 10 0 | 80,053 12 60 | 7,08,977 2 60 | 31,477 26 20 |
| 6,97,728 10 0 | 10,723 0 0 | 564 0 0 | 7,09,020 10 0 | 17,52,690 10 0 | 82,784 30 0 | 7,91,805 0 0 | 75,050 30 0 |
| 4,09,464 30 0 | ..... | 562 20 0 | 4,10,027 10 0 | 10,32,609 6 0 | 62,861 0 0 | 4,72,888 10 0 | 56,317 38 0 |
| 16,66,957 0 0 | 1,32,524 0 0 | 7,258 18 60 | 18,06,739 18 60 | 41,85,182 8 0 | 2,31,037 20 0 | 20,37,776 38 60 | 1,16,223 10 0 |
| 3,54,930 6 0 | 21,040 0 0 | ..... | 3,75,970 6 0 | 8,78,197 14 0 | 82,818 33 0 | 4,58,788 39 0 | 91,759 8 23 |
| 1,44,950 20 0 | 3,32,298 0 0 | 3,035 0 0 | 4,80,283 20 0 | 3,67,677 7 0 | 52,611 20 0 | 5,32,895 0 0 | 1,54,818 23 0 |
| 85,393 0 0 | ..... | ..... | 85,393 0 0 | 2,13,482 8 0 | 15,962 20 0 | 1,01,355 20 0 | 18,897 0 0 |
| 1,10,686 0 0 | ..... | 4,868 0 0 | 1,15,554 0 0 | 2,76,715 0 0 | 12,201 17 0 | 1,27,755 17 0 | 84,890 26 0 |
| 14,182 3 20 | ..... | ..... | 14,182 3 20 | 36,455 3 3 | 5,679 36 60 | 19,862 0 0 | 19,084 0 0 |
| 61,94,155 19 20 | 4,96,590 0 0 | 16,687 38 60 | 67,07,433 18 0 | 1,56,38,115 10 3 | 8,83,174 4 0 | 75,90,607 22 0 | 9,30,[illegible] 21 43 |
| 82,01,572 19 20 | 4,96,590 0 0 | 17,719 18 60 | 87,15,881 38 0 | 2,06,55,763 2 3 | 11,19,562 29 0 | 98,35,444 27 0 | 32,29,[illegible] 23 [illegible] |

J. L. JENKINS,
Acting Collector of Salt Revenue.

*Statement No. VI, showing the Quantity of Salt sold at the various Sázás in the Konkan*

| Tálukas and Sázás. | Rates Nil. | | At 1 pie per Maund. | | At 2 pies. | | At 3 pies. | | At 4 pies. | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Maunds. | Amount. | Maunds. | Amount. | Maunds. | Amount. | Maunds. | Amount. | Maunds. | Amount. |
| | Mds. s. t. | Rs. a. p. | Mds. s. t. | Rs. a. p. | Mds. s. t. | Rs. a. p. | Mds. s. t. | Rs. a. p. | Mds. s. t. | Rs. a. p. |
| Umbergaon ... ... Maroli ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1st Jachandra ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 2nd do. ... | ... | ... | ... | ... | ... | ... | ... | ... | 480 0 0 | 10 0 0 |
| 3rd do. ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Bassein ... ... Panju ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Umella ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Pápdi ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Gokhivra ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Dongri ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Rái ... ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Morwa ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Murdha A. ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Ghodbandar... ... Do. B. ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Sonágar ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Bháyndar ... | ... | ... | 10,120 20 0 | 52 11 5 | ... | ... | 920 0 0 | 14 6 0 | ... | ... |
| Málavni ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Goregaon ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Trombay ... ... | ... | ... | 3,104 0 0 | 16 2 8 | ... | ... | 689 0 0 | 10 12 0 | ... | ... |
| Devnar ... ... | ... | ... | 720 0 0 | 3 12 0 | ... | ... | 6,000 0 0 | 107 13 0 | ... | ... |
| Trombay ... ... Ghátkopar ... | ... | ... | 1,656 0 0 | 8 10 0 | ... | ... | ... | ... | ... | ... |
| Máhul ... ... | ... | ... | 4,400 0 0 | 22 14 8 | ... | ... | 3,000 0 0 | 46 14 0 | ... | ... |
| Wadála ... ... | ... | ... | ... | ... | 569 10 0 | 5 14 8 | 6,096 0 0 | 95 4 0 | ... | ... |
| Dhadkhudai ... | ... | ... | ... | ... | 138 0 0 | 1 7 0 | 2,108 0 0 | 32 15 0 | ... | ... |
| Mátunga ... ... Sulemánsha ... | ... | ... | 1,300 0 0 | 6 12 4 | 676 0 0 | 6 0 0 | 16,024 10 0 | 250 6 1 | ... | ... |
| Rowli ... ... | ... | ... | ... | ... | ... | ... | 32,638 0 0 | 509 15 6 | ... | ... |
| Salávati ... ... | ... | ... | ... | ... | 882 0 0 | 9 3 0 | 8,444 0 0 | 131 15 0 | ... | ... |
| Kewni ... ... | ... | ... | ... | ... | ... | ... | 415 0 0 | 6 7 9 | ... | ... |
| St. Antone ... | ... | ... | ... | ... | ... | ... | 29,822 0 0 | 465 15 6 | ... | ... |
| Dongarkhár ... | ... | ... | ... | ... | ... | ... | 42,294 0 0 | 660 13 6 | ... | ... |
| Dabji ... ... | ... | ... | ... | ... | ... | ... | 19,468 0 0 | 304 3 0 | ... | ... |
| Musghat ... ... | ... | ... | ... | ... | ... | ... | 23,336 0 0 | 364 10 0 | ... | ... |
| Chiwri ... ... | ... | ... | ... | ... | ... | ... | 38,638 0 0 | 603 11 6 | ... | ... |
| Uran ... ... ... Gamti ... ... | ... | ... | ... | ... | ... | ... | 18,460 0 0 | 288 7 0 | ... | ... |
| Kantekhár ... | ... | ... | ... | ... | ... | ... | 28,530 0 0 | 445 12 6 | ... | ... |
| Zagadi ... ... | ... | ... | ... | ... | ... | ... | 55,340 0 0 | 864 11 0 | ... | ... |
| Shewa ... ... | ... | ... | ... | ... | ... | ... | 82,266 0 0 | 1,285 6 6 | ... | ... |
| Ziraoli ... ... | ... | ... | ... | ... | ... | ... | 55,188 0 0 | 862 5 0 | ... | ... |
| Rámshankar ... | ... | ... | ... | ... | ... | ... | 36,557 0 0 | 571 3 3 | ... | ... |
| Bhendkhal ... | ... | ... | ... | ... | ... | ... | 848 0 0 | 13 4 0 | ... | ... |
| Karanja ... ... Sonmogra ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Ovalibhendi ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Chirner ... ... | ... | ... | ... | ... | ... | ... | 1,152 0 0 | 18 0 0 | ... | ... |
| Panvel ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Wághivli ... ... | ... | ... | ... | ... | ... | ... | 5,000 0 0 | 78 2 0 | ... | ... |
| Panvel ... ... Belápur ... ... | 18 20 0 | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Karave ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Nerul ... ... | 6,017 20 0 | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Sarsole ... ... | 3 0 0 | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Umberda ... ... | ... | ... | ... | ... | ... | ... | 122 20 0 | 1 14 8 | ... | ... |
| Sambri ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Pen ... ... ... Shilotar ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Sonagar ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Chikhli ... ... | ... | ... | ... | ... | ... | ... | 3,584 20 0 | 56 0 2 | ... | ... |
| Shiroda ... ... Shiroda ... ... | ... | ... | 16,720 0 0 | 87 1 4 | ... | ... | 36 0 0 | 0 9 0 | ... | ... |
| Ankola ... ... Nagarbail... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Total ... | 6,039 0 0 | ... | 38,020 20 0 | 198 0 5 | 2,164 10 0 | 22 8 8 | 5,17,875 10 0 | 8,091 12 11 | 480 0 0 | 10 0 0 |

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| 650 0 0 | 16 14 10 | ... | ... | ... | ... | ... | ... |
| 447 20 0 | 11 10 6 | ... | ... | ... | ... | ... | ... |
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| ... | ... | 1,298 0 0 | 40 9 0 | ... | ... | ... | ... |
| ... | ... | 2,128 0 0 | 66 8 0 | ... | ... | ... | ... |
| ... | ... | 120 20 0 | 3 12 3 | ... | ... | ... | ... |
| ... | ... | 863 0 0 | 26 15 6 | ... | ... | ... | ... |
| ... | ... | 1,310 0 0 | 40 15 0 | ... | ... | 1,224 0 0 | 57 6 0 |
| ... | ... | 261 20 0 | 8 2 9 | ... | ... | ... | ... |
| ... | ... | 13,858 0 0 | 433 1 0 | ... | ... | ... | ... |
| ... | ... | 7,632 0 0 | 238 8 0 | ... | ... | ... | ... |
| ... | ... | 3,888 0 0 | 121 8 0 | ... | ... | ... | ... |
| ... | ... | 11,186 0 0 | 349 9 0 | ... | ... | ... | ... |
| ... | ... | 19,670 0 0 | 614 11 0 | ... | ... | ... | ... |
| ... | ... | 13,906 0 0 | 434 9 0 | ... | ... | ... | ... |
| ... | ... | 5,866 0 0 | 183 5 0 | ... | ... | ... | ... |
| ... | ... | 17,784 0 0 | 555 12 0 | ... | ... | ... | ... |
| ... | ... | 14,096 0 0 | 440 8 0 | ... | ... | ... | ... |
| ... | ... | 10,496 0 0 | 328 0 0 | ... | ... | ... | ... |
| ... | ... | 4,826 0 0 | 150 13 0 | ... | ... | ... | ... |
| ... | ... | 1,601 0 0 | 50 0 6 | 24,148 0 0 | 1,006 2 8 | 684 0 0 | 32 1 0 |
| ... | ... | 2,312 0 0 | 72 4 0 | 26,340 0 0 | 1,097 8 0 | 10,676 0 0 | 500 7 0 |
| ... | ... | 1,368 0 0 | 42 12 0 | 30,530 0 0 | 1,272 1 4 | 864 0 0 | 40 8 0 |
| ... | ... | 1,512 0 0 | 47 4 0 | 4,510 0 0 | 187 14 8 | ... | ... |
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| ... | ... | 1,424 0 0 | 89 0 0 | ... | ... | ... | ... |
| ... | ... | ... | ... | 6,817 0 0 | 497 1 2 | ... | ... |
| ... | ... | 495 0 0 | 30 15 0 | 10,556 0 0 | 769 11 4 | ... | ... |
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| ... | ... | 480 0 0 | 30 0 0 | ... | ... | ... | ... |
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| ... | ... | 2,002 20 0 | 125 2 6 | ... | ... | ... | ... |
| ... | ... | 72,749 0 0 | 4,546 13 0 | ... | ... | ... | ... |
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| ... | ... | 31,156 0 0 | 1,947 4 0 | ... | ... | ... | ... |
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| ... | ... | 30,902 0 0 | 1,931 6 0 | 337 20 0 | 24 9 9 | ... | ... |
| ... | ... | 27,682 10 0 | 1,730 2 3 | ... | ... | ... | ... |
| ... | ... | 28,495 30 0 | 1,780 15 9 | ... | ... | ... | ... |
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| ... | ... | 1,740 0 0 | 168 12 0 | ... | ... | ... | ... |
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| ... | ... | 675 0 0 | 42 3 0 | ... | ... | ... | ... |
| ... | ... | 10,188 0 0 | 636 12 0 | ... | ... | ... | ... |
| ... | ... | 6,012 0 0 | 375 12 0 | ... | ... | ... | ... |
| ... | ... | 57,345 20 0 | 3,584 1 6 | ... | ... | ... | ... |
| ... | ... | 16,987 0 0 | 1,061 11 0 | ... | ... | ... | ... |
| ... | ... | 47,411 20 0 | 2,963 3 6 | ... | ... | ... | ... |
| ... | ... | 49,172 0 0 | 3,073 4 0 | ... | ... | 45 0 0 | 3 8 3 |
| ... | ... | 34,207 0 0 | 2,137 15 0 | ... | ... | ... | ... |
| ... | ... | 4,334 10 0 | 270 14 3 | ... | ... | ... | ... |
| ... | ... | 16,893 0 0 | 1,055 13 0 | ... | ... | ... | ... |
| ... | ... | 26,736 0 0 | 1,671 0 0 | ... | ... | ... | ... |
| ... | ... | 14,848 8 20 | 928 0 2 | ... | ... | ... | ... |
| ... | ... | 11,038 10 0 | 689 14 3 | ... | ... | ... | ... |
| ... | ... | 26,604 31 0 | 1,662 12 9 | ... | ... | ... | ... |
| ... | ... | 11,978 0 0 | 748 10 0 | ... | ... | ... | ... |
| ... | ... | 29,931 0 0 | 1,870 11 0 | ... | ... | ... | ... |
| ... | ... | 46,475 0 0 | 2,904 11 0 | ... | ... | ... | ... |
| ... | ... | 19,559 0 0 | 1,222 7 0 | ... | ... | ... | ... |
| ... | ... | 21,384 0 0 | 1,336 8 0 | ... | ... | ... | ... |
| ... | ... | 15,348 0 0 | 959 4 0 | ... | ... | ... | ... |
| 21,310 0 0 | 1,109 14 4 | 29,764 0 0 | 1,860 4 0 | ... | ... | 1,161 0 0 | 90 11 3 |
| 46,012 0 0 | 2,396 7 4 | 63,527 0 0 | 3,970 7 0 | ... | ... | ... | ... |
| 36,768 0 0 | 1,915 0 0 | 54,628 0 0 | 3,414 4 0 | ... | ... | ... | ... |
| 4,096 0 0 | 213 5 4 | 23,266 0 0 | 1,454 2 0 | ... | ... | ... | ... |
| ... | ... | 4,138 0 0 | 258 10 0 | ... | ... | ... | ... |
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| ... | ... | 162 0 0 | 10 2 0 | ... | ... | ... | ... |
| ... | ... | 16,265 13 0 | 1,016 9 4 | ... | ... | ... | ... |
| ... | ... | 22,297 30 0 | 1,393 9 9 | ... | ... | ... | ... |
| ... | ... | 37,860 10 0 | 2,366 4 3 | ... | ... | 650 0 0 | 50 12 6 |
| ... | ... | 45,708 12 0 | 2,856 12 4 | ... | ... | 30 0 0 | 2 5 6 |
| ... | ... | 37,876 0 0 | 2,367 4 0 | ... | ... | 126 0 0 | 9 13 6 |
| ... | ... | 408 0 0 | 25 8 0 | ... | ... | 224 0 0 | 17 8 0 |
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| 526 20 0 | 43 14 0 | 7,988 30 0 | 707 5 5 | ... | ... | 3,415 0 0 | 337 15 1 |
| 202 20 0 | 16 14 0 | 4,482 30 0 | 396 14 7 | ... | ... | 242 0 0 | 23 15 2 |
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| ... | ... | ... | ... | 369 0 0 | 34 9 6 | ... | ... |
| ... | ... | ... | ... | 486 0 0 | 45 9 0 | ... | ... |
| ... | ... | ... | ... | 660 0 0 | 61 14 0 | ... | .. |
| 2,396 0 0 | 199 10 8 | ... | ... | 6,201 0 0 | 581 5 6 | ... | .. |
| ... | ... | ... | ... | 2,268 0 0 | 212 10 0 | ... | ... |
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| ... | ... | ... | ... | 800 0 0 | 75 0 0 | ... | .. |
| ... | ... | .. | ... | 1,600 0 0 | 150 0 0 | ... | . |
| ... | ... | ... | ... | 7,050 0 0 | 660 15 0 | ... | .. |
| ... | ... | ... | ... | 1,305 0 0 | 122 5 6 | ... | . |
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| ... | ... | ... | ... | 1,385 10 0 | 129 13 11 | ... | . |
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| ... | ... | ... | ... | 471 12 0 | 44 2 11 | ... | ... |
| ... | ... | ... | ... | 59 0 0 | 5 8 6 | ... | ... |
| ... | ... | ... | ... | 4,553 35 0 | 426 14 10 | ... | ... |
| ... | ... | ... | ... | 1,328 0 0 | 124 8 0 | ... | ... |
| ... | ... | ... | ... | 24 0 0 | 2 4 0 | ... | ... |
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| 2,880 0 0 | 300 0 0 | ... | ... | ... | ... | 1,01,524 20 0 | 12,690 9 0 |
| ... | ... | ... | ... | ... | ... | 1,27,782 0 0 | 15,972 12 0 |
| ... | ... | ... | ... | ... | ... | 2,70,516 10 0 | 33,814 8 6 |
| ... | ... | ... | ... | ... | ... | 1,39,502 30 0 | 17,437 13 6 |
| ... | ... | ... | ... | ... | ... | 82,012 30 0 | 10,251 9 6 |
| ... | ... | ... | ... | ... | ... | 36,618 0 0 | 4,577 4 0 |
| .. | ... | ... | ... | ... | ... | 81,847 10 0 | 10,230 14 6 |
| ... | ... | ... | ... | ... | ... | 51,651 20 0 | 6,456 7 0 |
| ... | ... | ... | ... | ... | ... | 82,637 0 0 | 10,329 10 0 |
| ... | ... | ... | ... | ... | ... | 45,071 10 0 | 5,633 14 6 |
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| ... | ... | ... | ... | ... | ... | 1,51,421 30 0 | 18,927 11 6 |
| ... | ... | ... | ... | ... | ... | 18,780 0 0 | 2,347 8 0 |
| ... | ... | ... | ... | ... | ... | 2,743 0 0 | 342 14 0 |
| ... | ... | ... | ... | ... | ... | 5 0 0 | 0 10 0 |
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| ... | ... | ... | ... | ... | ... | 43,631 10 0 | 5,453 14 6 |
| ... | ... | 40 0 0 | 4 6 0 | ... | ... | 41,677 0 0 | 5,209 10 0 |
| ... | ... | ... | ... | ... | ... | 50,764 0 0 | 6,345 8 0 |
| ... | ... | ... | ... | ... | ... | 54,297 0 0 | 6,787 2 0 |
| ... | ... | ... | ... | ... | ... | 1,13,716 0 0 | 14,214 8 0 |
| ... | ... | ... | ... | ... | ... | 10,670 0 0 | 1,333 12 0 |
| ... | ... | ... | ... | ... | ... | 55,824 0 0 | 6,978 0 0 |
| ... | ... | ... | ... | ... | ... | 1,07,793 0 0 | 13,474 2 0 |
| ... | ... | ... | ... | ... | ... | 34,895 0 0 | 4,361 14 0 |
| ... | ... | ... | ... | ... | ... | 69,593 0 0 | 8,699 2 0 |
| ... | ... | ... | ... | ... | ... | 1,05,889 30 0 | 13,236 3 6 |
| ... | ... | ... | ... | ... | ... | 50,387 0 0 | 6,298 6 0 |
| ... | ... | ... | ... | ... | ... | 70,815 0 0 | 8,851 14 0 |
| ... | ... | ... | ... | ... | ... | 1,30,582 20 0 | 16,322 13 0 |
| ... | ... | ... | ... | ... | ... | 92,725 20 0 | 11,590 11 0 |
| ... | ... | ... | ... | ... | ... | 76,093 20 0 | 9,511 11 0 |
| ... | ... | ... | .. | ... | ... | 63,580 0 0 | 7,947 8 0 |
| ... | ... | 1,600 0 0 | 175 0 0 | ... | ... | 36,218 30 0 | 4,527 5 6 |
| ... | ... | 800 0 0 | 87 8 0 | ... | ... | 16,203 20 0 | 2,025 7 0 |
| ... | ... | ... | ... | ... | ... | 13,125 0 0 | 1,640 10 0 |
| ... | ... | ... | ... | ... | ... | 15,304 10 0 | 1,913 0 6 |
| ... | ... | ... | ... | ... | ... | 5,067 20 0 | 633 7 0 |
| ... | ... | ... | ... | ... | ... | 24,707 20 0 | 3,088 7 0 |
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| ... | ... | ... | ... | ... | ... | 70,254 30 0 | 8,781 13 6 |
| ... | ... | ... | ... | ... | ... | 40,016 30 0 | 5,002 1 6 |
| ... | ... | 352 0 0 | 38 8 0 | ... | ... | 75,814 30 0 | 9,476 13 6 |
| ... | ... | 142 0 0 | 15 8 6 | ... | ... | 14,574 32 0 | 1,821 13 7 |
| ... | ... | ... | ... | ... | ... | 50,471 32 0 | 6,308 15 7 |
| ... | ... | 48 0 0 | 5 4 0 | ... | ... | 32,935 33 0 | 4,116 15 8 |
| .. | ... | ... | ... | ... | ... | 47,911 20 0 | 5,988 15 0 |
| ... | ... | ... | ... | ... | ... | 29,680 20 0 | 3,710 1 0 |
| ... | ... | ... | ... | ... | ... | 9,419 0 0 | 1,177 6 0 |
| | | | | | | 23,059 0 0 | 2,882 6 0 |
| 6,902 0 0 | 718 15 4 | 2,982 0 0 | 326 2 6 | 850 20 0 | 101 14 2 | 32,35,861 37 0 | 4,04,482 11 10 |

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| ... | ... | ... | ... | 405 0 0 | 63 4 6 | ... | ... |
| 616 0 0 | 86 10 0 | ... | ... | 586 0 0 | 91 9 0 | ... | ... |
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| 19 0 0 | 2 10 9 | ... | ... | 2,531 0 0 | 395 7 6 | ... | ... |
| 120 0 0 | 16 14 0 | ... | ... | 1,108 0 0 | 173 2 0 | ... | ... |
| 20 0 0 | 2 13 0 | ... | ... | 390 0 0 | 60 15 0 | ... | ... |
| 126 0 0 | 17 11 6 | ... | ... | 2,777 0 0 | 433 14 6 | ... | ... |
| ... | ... | ... | ... | 38 0 0 | 5 15 0 | ... | |
| ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | 3,981 0 0 | 622 0 6 | ... | ... |
| ... | ... | ... | ... | 2,984 0 0 | 466 4 0 | ... | ... |
| ... | ... | ... | ... | 2,606 0 0 | 407 3 0 | ... | ... |
| ... | ... | ... | ... | 5,463 0 0 | 853 9 6 | ... | ... |
| 220 0 0 | 30 15 0 | ... | ... | 10,737 20 0 | 1,677 11 9 | ... | ... |
| ... | ... | ... | ... | 1,988 0 0 | 310 10 0 | ... | ... |
| ... | ... | ... | ... | 1,961 0 0 | 306 6 6 | ... | ... |
| ... | ... | ... | ... | 2,761 0 0 | 431 6 6 | ... | ... |
| ... | ... | ... | ... | 2,666 0 0 | 416 9 0 | ... | ... |
| ... | ... | ... | ... | 1,242 0 0 | 194 1 0 | ... | ... |
| 580 0 0 | 81 9 0 | ... | ... | 1,524 0 0 | 238 2 0 | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... |
| 22 0 0 | 3 1 6 | ... | ... | 699 0 0 | 109 3 6 | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | 534 0 0 | 83 7 0 | ... | ... |
| ... | ... | ... | ... | 1,619 12 0 | 253 0 3 | ... | ... |
| 213 0 0 | 29 15 3 | ... | ... | 647 20 0 | 101 2 9 | ... | ... |
| 75 0 0 | 10 8 9 | ... | ... | 491 0 0 | 76 11 6 | ... | ... |
| 24 0 0 | 3 6 0 | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | 250 0 0 | 40 5 10 |
| ... | ... | 200 0 0 | 30 3 4 | 2,182 0 0 | 340 15 0 | | |
| 2,035 0 0 | 286 2 9 | 200 0 0 | 30 3 4 | 54,274 12 0 | 8,480 5 9 | 250 0 0 | 40 5 10 |

| At 2 annas 8 pies. | | At 2 annas 9 pies. | | At 2 annas 10 pies. | | At 3 annas. | |
|---|---|---|---|---|---|---|---|
| Maunds. | Amount. | Maunds. | Amount. | Maunds. | Amount. | Maunds. | Amount. |
| Mds. s. t. | Rs. a. p. | Mds. s. t. | Rs. a. p. | Mds. s. p. | Rs. a. p. | Mds. s. t. | Rs. a. p. |
| ... | ... | ... | ... | ... | ... | 9,550 0 0 | 1,790 10 0 |
| ... | ... | 98 0 0 | 16 13 6 | ... | ... | 4,796 20 0 | 899 5 0 |
| ... | ... | 152 0 0 | 26 2 0 | ... | ... | 5,440 10 0 | 1,020 0 0 |
| ... | ... | ... | ... | ... | ... | 6,067 10 0 | 1,137 9 0 |
| ... | ... | ... | ... | ... | ... | 8,306 30 0 | 1,557 8 0 |
| ... | ... | ... | ... | ... | ... | 4,921 10 0 | 922 11 0 |
| ... | ... | ... | ... | ... | ... | 2,417 10 0 | 453 3 0 |
| ... | ... | ... | ... | ... | ... | 2,203 20 0 | 413 2 0 |
| ... | ... | ... | ... | ... | ... | 1,267 0 0 | 237 9 0 |
| ... | ... | ... | ... | ... | ... | 4,359 10 0 | 817 5 0 |
| ... | ... | ... | ... | ... | ... | 324 0 0 | 60 12 0 |
| ... | ... | ... | ... | ... | ... | 677 20 0 | 127 0 0 |
| ... | ... | ... | ... | ... | ... | 727 0 0 | 136 5 0 |
| ... | ... | ... | ... | ... | ... | 684 0 0 | 128 4 0 |
| ... | ... | ... | ... | ... | ... | 1,983 20 0 | 371 14 0 |
| ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | 3,293 0 0 | 617 7 0 |
| ... | ... | ... | ... | ... | ... | 9,837 0 0 | 1,844 7 0 |
| ... | ... | ... | ... | ... | ... | 10,946 30 0 | 2,052 8 3 |
| ... | ... | ... | ... | ... | ... | 1,243 0 0 | 233 1 0 |
| ... | ... | ... | ... | ... | ... | 1,698 0 0 | 318 6 0 |
| ... | ... | 76 0 0 | 13 1 0 | ... | ... | 24,566 0 0 | 4,606 2 0 |
| ... | ... | 21 0 0 | 3 9 9 | ... | ... | 16,599 0 0 | 3,112 5 0 |
| 52 0 0 | 8 10 8 | ... | ... | ... | ... | 14,380 10 0 | 2,696 4 9 |
| ... | ... | 160 0 0 | 27 8 0 | ... | ... | 22,018 30 0 | 4,128 8 3 |
| ... | ... | ... | ... | ... | ... | 9,274 20 0 | 1,738 15 0 |
| ... | ... | ... | ... | ... | ... | 761 20 0 | 143 5 0 |
| ... | ... | ... | ... | ... | ... | 5,408 0 0 | 1,014 0 0 |
| ... | ... | ... | ... | ... | ... | 16,705 0 0 | 3,132 3 0 |
| ... | ... | ... | ... | ... | ... | 1,243 0 0 | 233 1 0 |
| ... | ... | ... | ... | ... | ... | 5,327 0 0 | 998 13 0 |
| ... | ... | ... | ... | ... | ... | 7,320 0 0 | 1,372 8 0 |
| ... | ... | ... | ... | ... | ... | 7,626 0 0 | 1,429 14 0 |
| ... | ... | ... | ... | ... | ... | 3,275 0 0 | 614 1 0 |
| ... | ... | ... | ... | ... | ... | 16,281 39 40 | 3,052 14 0 |
| ... | ... | ... | ... | ... | ... | 20,757 20 0 | 3,892 0 0 |
| ... | ... | ... | ... | ... | ... | 13,799 0 0 | 2,587 5 0 |
| ... | ... | ... | ... | ... | ... | 9,650 0 0 | 1,809 6 0 |
| ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | 658 0 0 | 123 6 0 |
| ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | 746 0 0 | 139 14 0 |
| ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | 1,385 0 0 | 259 11 0 |
| ... | ... | 75 0 0 | 12 14 3 | ... | ... | ... | ... |
| ... | ... | 177 0 0 | 30 6 9 | ... | ... | 211 20 0 | 39 10 6 |
| ... | ... | ... | ... | ... | ... | 1,964 31 0 | 368 6 4 |
| ... | ... | ... | ... | ... | ... | 811 1 0 | 152 1 0 |
| ... | ... | ... | ... | ... | ... | 3,250 0 0 | 609 6 0 |
| ... | ... | ... | ... | ... | ... | 480 0 0 | 90 0 0 |
| ... | ... | 1,648 0 0 | 283 4 0 | 120 0 0 | 21 4 0 | 1,433 0 0 | 268 11 0 |
| 52 0 0 | 8 10 8 | 2,407 0 0 | 413 11 3 | 120 0 0 | 21 4 0 | 66,536 0 0 | 12,475 8 0 |
| | | | | | | 3,53,213 21 40 | 66,237 8 7 |

| At 3 annas 2 pies. | | At 3 annas 3 pies. | | At 3 annas 4 pies. | | At 3 annas 5 pies. | | At 3 annas 6 pies. | |
|---|---|---|---|---|---|---|---|---|---|
| Maunds. | Amount. | Maunds. | Amount. | Maunds. | Amount. | Maunds. | Amount. | Maunds. | Amount. |
| Mds. s. t. | Rs. a. p. | Mds. s. t. | Rs. a. p. | Mds. s. t. | Rs. a. p. | Mds. s. t. | Rs. a. p. | Mds. s. t. | Rs. a. p. |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1,017 0 0 | 201 4 6 | ... | ... | ... | ... | ... | ... | ... | ... |
| 11,864 20 0 | 2,348 2 11 | 486 0 0 | 98 11 6 | 13,154 20 0 | 2,740 8 4 | 3,370 30 0 | 719 12 9 | 4,030 0 0 | 881 9 0 |
| 6,189 10 0 | 1,224 15 5 | ... | ... | ... | ... | 243 0 0 | 51 14 3 | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 42 0 0 | 8 5 0 | ... | ... | 86 0 0 | 17 14 8 | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ...

| At 3 annas 7 pies. | | At 3 annas 10 pies. | | At 4 annas. | | At 4 annas 2 pies. | | At 4 annas 3 pies. | |
|---|---|---|---|---|---|---|---|---|---|
| Maunds. | Amount. | Maunds. | Amount. | Maunds. | Amount. | Maunds. | Amount. | Maunds. | Amount. |
| Mds. s. t. | Rs. a. p. | Mds. s. t. | Rs. a. p. | Mds. s. t. | Rs. a. p. | Mds. s. t. | Rs. a. p. | Mds. s. t. | Rs. a. p. |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 720 0 0 | 171 4 0 | 2,215 0 0 | 537 13 10 | 26,216 0 0 | 6,554 0 0 | 3,925 20 0 | 1,022 4 3 | 1,772 10 0 | 470 12 1 |
| 10,943 0 0 | 2,150 12 5 | 344 0 0 | 154 4 8 | 22,084 0 0 | 5,521 0 0 | 1,801 20 0 | 469 2 3 | 128 0 0 | 34 0 0 |
| 5,971 10 0 | 1,337 6 0 | 729 0 0 | 174 10 6 | 21,783 20 0 | 5,445 14 0 | 1,218 0 0 | 317 3 0 | ... | ... |
| ... | ... | ... | ... | 3,775 20 0 | 943 14 0 | ... | ... | ... | ... |
| ... | ... | 435 0 0 | 97 0 6 | 12,507 10 0 | 3,126 13 0 | ... | ... | ... | ... |
| ... | ... | ... | ... | 5,777 0 0 | 1,444 4 0 | ... | ... | ... | ... |
| ... | ... | ... | ... | 160 0 0 | 40 0 0 | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | 3 0 0 | 0 12 0 | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | 3,914 0 0 | 978 8 0 | ... | ... | ... | ... |
| ... | ... | ... | ... | 1,76,782 10 0 | 44,195 9 0 | ... | ... | ... | ... |
| ... | ... | ... | ... | 1,50,065 0 0 | 37,516 4 0 | ... | ... | ... | ... |
| ... | ... | ... | ... | 1,06,256 30 0 | 26,564 3 0 | ... | ... | ... | ... |
| ... | ... | ... | ... | 1,34,741 0 0 | 33,685 4 0 | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | 65 0 0 | 16 4 0 | ... | ... | ... | ... |
| ... | ... | ... | ... | 5 0 0 | 1 4 0 | ... | ... | ... | ... |
| ... | ... | ... | ... | 140 0 0 | 35 0 0 | ... | ... | ... | ... |
| ... | ... | ... | ... | 5 0 0 | 1 4 0 | ... | ... | ... | ... |
| ... | ... | ... | ... | 686 10 0 | 171 9 0 | ... | ... | ... | ... |
| ... | ... | ... | ... | 726 0 0 | 181 8 0 | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | 10 0 0 | 2 8 0 | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | 2,500 0 0 | 625 0 0 | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | 276 0 0 | 69 0 0 | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | 3,233 30 0 | 808 7 0 | ... | ... | ... | ... |
| ... | ... | ... | ... | 9,496 10 0 | 2,374 1 0 | ... | ... | ... | ... |
| ... | ... | ... | ... | 51,958 20 0 | 12,989 10 0 | ... | ... | ... | ... |
| ... | ... | ... | ... | 5,262 0 0 | 1,315 8 0 | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | 30 0 0 | 7 8 0 | ... | ... | ... | ... |
| ... | ... | ... | ... | 805 0 0 | 201 4 0 | ... | ... | ... | ... |
| ... | ... | ... | ... | 75 0 0 | 18 12 0 | ... | ... | ... | ... |
| ... | ... | ... | ... | 73,330 0 0 | 18,332 8 0 | ... | ... | ... | ... |
| ... | ... | ... | ... | 20,699 0 0 | 5,174 12 0 | ... | ... | ... | ... |
| 17,634 10 0 | 3,949 5 5 | 4,023 0 0 | 963 13 6 | 8,33,368 0 0 | 2,08,342 0 0 | 6,945 0 0 | 1,808 9 6 | 1,900 10 0 | 504 12 1 |

*and North Kánara, during the year 1892-93.*

| At 4 annas 5 pies. | | At 4 annas 6 pies. | | At 5 annas. | | At 6 annas. | | At 8 annas. | | Total. | | Average Price per Maund. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Maunds. | Amount. | Maunds. | Amount. | Maunds. | Amount. | Maunds. | Amount. | Maunds. | Amount. | Maunds. | Amount. | |
| Mds. s. t. | Rs. a. p. | Mds. s. t. | Rs. a. p. | Mds. s. t. | Rs. a. p. | Mds. s. t. | Rs. a. p. | Mds. s. t. | Rs. a. p. | Mds. s. t. | Rs. a. p. | Rs. a. p. |
| ..... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 9,550 0 0 | 1,790 10 0 | 0 3 0 |
| 12,148 30 0 | 3,353 9 0 | ... | ... | ... | ... | ... | ... | ... | .. | 1,53,891 10 0 | 25,650 12 6 | 0 2 8 |
| 3,930 0 0 | 1,084 13 6 | 9,332 0 0 | 2,624 10 0 | ... | ... | ... | ... | ... | ... | 1,90,247 0 0 | 32,119 9 5 | 0 2 8 |
| 8,563 20 0 | 2,363 14 2 | ... | ... | ... | ... | ... | ... | ... | ... | 1,72,321 0 0 | 26,407 6 8 | 0 2 5 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1,48,107 10 0 | 18,512 1 9 | 0 2 1 |
| ... | ... | 2,356 0 0 | 662 10 0 | ... | ... | ... | ... | ... | ... | 2,91,313 30 0 | 38,679 15 5 | 0 2 1 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1,47,697 0 0 | 19,335 5 3 | 0 2 1 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 86,378 30 0 | 10,829 14 6 | 0 2 0 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1,11,651 0 0 | 9,481 0 0 | 0 1 5 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1,12,500 10 0 | 12,692 12 0 | 0 1 10 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 83,131 20 0 | 8,464 7 0 | 0 1 8 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1,54,195 20 0 | 14,959 7 11 | 0 1 7 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 79,043 30 0 | 7,929 6 3 | 0 1 7 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1,23,510 20 0 | 13,741 5 9 | 0 1 9 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1,92,941 20 0 | 21,147 11 2 | 0 1 9 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 18,750 0 0 | 2,347 8 0 | 0 2 0 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 14,068 0 0 | 2,283 2 0 | 0 2 7 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1,90,416 10 0 | 46,067 8 8 | 0 3 10 |
| ... | ... | ... | ... | 6 0 0 | 1 14 0 | ... | ... | ... | ... | 1,69,312 30 0 | 39,724 6 3 | 0 3 9 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1,19,343 30 0 | 27,442 10 0 | 0 3 8 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1,49,851 0 0 | 34,449 2 8 | 0 3 8 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1,36,500 0 0 | 14,231 10 5 | 0 1 8 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 81,483 0 0 | 9,746 2 9 | 0 1 11 |
| ... | ... | ... | ... | 6 0 0 | 1 14 0 | ... | ... | ... | ... | 1,34,099 20 0 | 12,607 2 3 | 0 1 6 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1,68,437 30 0 | 15,624 13 0 | 0 1 6 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1,71,568 20 0 | 18,550 10 6 | 0 1 9 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 17,131 20 0 | 1,934 3 3 | 0 1 10 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1,20,673 0 0 | 10,775 8 6 | 0 1 4 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2,04,144 0 0 | 19,642 14 6 | 0 1 6 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 76,948 8 20 | 6,355 13 2 | 0 1 4 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1,27,079 10 0 | 12,246 2 9 | 0 1 6 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2,11,700 0 0 | 19,423 14 6 | 0 1 6 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1,04,345 0 0 | 9,510 8 0 | 0 1 6 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1,40,378 0 0 | 12,272 2 0 | 0 1 5 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2,69,234 19 40 | 24,134 11 6 | 0 1 3 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2,32,070 1 0 | 18,847 10 0 | 0 1 4 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1,78,782 20 0 | 14,901 7 0 | 0 1 4 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1,34,785 0 0 | 12,376 4 3 | 0 1 6 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1,18,934 30 0 | 9,014 11 3 | 0 1 3 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1,72,920 20 0 | 10,810 15 4 | 0 1 0 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1,38,588 0 0 | 8,447 8 10 | 0 1 0 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 49,840 10 0 | 3,933 10 6 | 0 1 3 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 12,795 30 0 | 1,441 13 5 | 0 1 10 |
| ... | ... | ... | ... | 32 0 0 | 10 0 0 | ... | ... | ... | ... | 29,707 20 0 | 3,166 9 0 | 0 2 0 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1,06,833 20 0 | 13,376 12 6 | 0 2 0 |
| ... | ... | ... | ... | ... | ... | 12 0 0 | 4 8 0 | ... | ... | 80,071 0 0 | 11,165 14 6 | 0 2 3 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 99,377 30 0 | 18,251 6 6 | 0 2 11 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 81,241 30 0 | 10,502 7 6 | 0 2 1 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 32,439 38 0 | 3,043 6 7 | 0 1 6 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 78,038 37 0 | 8,498 9 10 | 0 1 9 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 72,495 24 0 | 6,763 13 11 | 0 1 6 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1,06,560 7 0 | 10,246 3 10 | 0 1 6 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 86,435 20 0 | 6,416 3 4 | 0 1 2 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 85,393 0 0 | 20,054 2 0 | 0 3 9 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1,15,554 0 0 | 21,436 12 2 | 0 3 0 |
| ... | ... | 450 0 0 | 126 9 0 | 54 0 0 | 16 14 0 | 265 0 0 | 99 6 0 | 10 0 0 | 5 0 0 | | | |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 66,93,251 14 60 | 8,14,018 14 6 | 0 1 11 |
| 24,642 10 0 | 6,802 4 8 | 12,138 0 0 | 3,413 13 0 | 98 0 0 | 30 10 0 | 277 0 0 | 103 14 0 | 10 0 0 | 5 0 0 | | | |

J. L. JENKINS,
Acting Collector of Salt Revenue.

*Statement No. VII, showing Quantities of Foreign Salt imported by Sea and by Land into the Bombay Presidency during the year 1892-93.*

| Description of Salt. | Importations by Sea. | | | | | Importations by Land. | | | | | | Total of Imports by Sea and Land. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Place of Export. | Place of Import. | Mode of conveyance. | Quantity Imported. | Amount of Import Duty levied. | Place of Export. | Place of Import. | By what Route. | Mode of Conveyance. | Quantity Imported. | Amount of Import Duty levied. | Quantity Imported. | Amount of Import Duty levied. |
| | | | | Mds. s. t. | Rs. a. p. | | | | | Mds. s. t. | Rs. a. p. | Mds. s. t. | Rs. a. p. |
| Table and packing Salt. | London ... | Bombay ... | Square-rigged vessels. | 2,125 4 66 | 5,312 12 10 | | | | | | | | |
| Sinda Salt ... | Bandar Abás. | Do. ... | Country crafts. | 2,374 11 20 | 5,935 11 3 | | | | | | | | |
| Black Sanchal Salt. | Bhávnagar . | Do. ... | Do. ... | 1,501 22 40 | 3,753 14 6 | | | | | | | | |
| Rock Salt... ... | Bandar Abás. | Do. ... | Do. ... | 250 0 0 | 625 0 0 | | | | | | | | |
| Calicut Salt ... | Calicut ... | Do. ... | Do. ... | 17 16 0 | 43 8 0 | | | | | | | | |
| Goa Salt ... ... | Goa... ... | Bombay Presidency. | Do. ... | 512 0 0 | 1,280 0 0 | | | | | | | | |
| | | | | 6,780 14 46 | 16,950 14 7 | | | | | | | 6,780 14 46 | 16,950 14 7 |
| Portuguese India Salt. | ..... | ..... | ..... | ..... | ..... | Daman ... | Surat District ... | Daman Frontier. | Cart and head loads. | 383 13 0 | 958 5 0 | | |
| Do. ... | ..... | ..... | ..... | ..... | ..... | Bánda ... | Bombay Presidency. | Goa Frontier ... | Head and bullock loads. | 13,081 4 59 | 32,702 12 9 | | |
| Do. ... | ..... | ..... | ..... | ..... | ..... | Digi ... ... | Do. ... | Do. ... | Do. ... | 3,356 10 20 | 8,390 10 3 | | |
| Do. ... | ..... | ..... | ..... | ..... | ..... | Kárwár ... | Do. ... | Do. ... | Do. ... | 1,312 36 40 | 3,282 4 6 | | |
| Do. ... | ..... | ..... | ..... | ..... | ..... | Kelghát ... | Do. ... | Do. ... | Do. ... | 4,833 22 40 | 12,083 14 6 | | |
| Do. ... | ..... | ..... | ..... | ..... | ..... | Castle Rock ... | Do. ... | Do. ... | Railway and do. | 1,71,587 13 72 | 4,28,968 5 11 | | |
| Do. ... | ..... | ..... | ..... | ..... | ..... | Do. ... | Madras Presidency. | Do. ... | Do. ... | 34,583 4 0 | 86,457 12 0 | | |
| Indian Salt ... | ..... | ..... | ..... | ..... | ..... | Gogha ... | Ahmedabad District. | Gogha Frontier . | Carts and donkeys. | 12 32 0 | 32 0 0 | | |
| | | | | | | | | | | 2,29,150 16 71 | 5,72,876 0 11 | 2,29,150 16 71 | 5,72,876 0 11 |
| | | | Total ... | 6,780 14 46 | 16,950 14 7 | | | | Total ... | 2,29,150 16 71 | 5,72,876 0 11 | 2,35,930 31 37 | 5,89,826 15 6 |

J. L. JENKINS,
Acting Collector of Salt Revenue.

*Statement No. VIII, showing the Quantities of each description of Salt imported and delivered from Salt Works in the Bombay Presidency during the years 1891-92 and 1892-93.*

| Description of Salt. | 1891-92. | | 1892-93. | | Increase in 1892-93. | | Decrease in 1892-93. | |
|---|---|---|---|---|---|---|---|---|
| | Quantity. | Amount realized. | Quantity. | Amount realized. | Quantity. | Amount realized. | Quantity. | Amount realized. |
| | Mds. s. t. | Rs. a. p. | Mds. s. t. | Rs. a. p. | Mds. s. t. | Rs. a. p. | Mds. s. t. | Rs. a. p. |
| Barágra Salt... ... ... | 16,71,175 20 0 | 41,73,027 8 0 | 16,86,688 20 0 | 42,13,517 8 0 | 15,513 0 0 | 40,490 0 0 | ..... | ..... |
| Sea Salt ... ... ... | 78,02,048 26 69 | 1,78,81,123 15 1 | 72,58,873 10 71 | 1,70,16,445 3 2 | ..... | ..... | 5,43,175 15 78 | 8,64,678 11 11 |
| Sámbhar Salt ... ... | 3 17 0 | 8 9 0 | ..... | ..... | ..... | ..... | 3 17 0 | 8 9 0 |
| Sinda Salt ... ... ... | 4,848 20 40 | 12,121 4 6 | 2,624 11 20 | 6,560 11 3 | ..... | ..... | 2,224 9 20 | 5,560 9 3 |
| Table Salt ... ... ... | 2,523 20 41 | 6,308 12 6 | 2,125 4 66 | 5,312 12 10 | ..... | ..... | 398 15 55 | 995 15 8 |
| Bhávnagar Black Salt (Sanchal). | ..... | ..... | 1,501 22 40 | 3,753 14 6 | 1,501 22 40 | 3,753 14 6 | ..... | ..... |
| TOTAL ... | 94,80,599 24 70 | 2,20,72,590 1 1 | 89,51,812 29 37 | 2,12,45,590 1 9 | 17,014 22 40 | 44,243 14 6 | 5,45,801 17 73 | 8,71,243 13 10 |

J. L. JENKINS,
Acting Collector of Salt Revenue.

*Statement No. IX, showing the Values of Imports and Exports of the Bombay Presidency*

| Division | Táluka. | Number and Names of Ports. | | Value of Imports. | Value of Exports. | Import Customs Duty. | Export Customs Duty. | Total Customs Duty. |
|---|---|---|---|---|---|---|---|---|
| | | | | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| Northern Division. | Dholera ... ... | Whittle Bandar ... ... | 1 | 8,60,057 0 0 | 19,41,676 0 0 | ..... | ..... | ..... |
| | Gogha ... ... | Gogha ... ... ... | 1 | 3,19,298 0 0 | 1,79,624 0 0 | ..... | ..... | ..... |
| | Cambay ... ... | Cambay ... ... ... | 1 | ..... | ..... | ..... | ..... | ..... |
| | Jambusar ... ... | Tankária, Dehgám, Dehej . | 3 | 3,26,888 0 0 | 2,56,412 0 0 | ..... | ..... | ..... |
| | Broach ... ... | Broach ... ... ... | 1 | 21,82,770 0 0 | 25,60,087 0 0 | ..... | 33 5 0 | 33 5 0 |
| | Surat ... ... | Surat, Bhagva, Navsári, Matvad. | 4 | 18,40,792 0 0 | 27,79,192 0 0 | ..... | 5 8 10 | 5 8 10 |
| | Bulsár ... ... | Bulsár, Bilimora, Kolak, Umarsadi. | 4 | 4,96,271 0 0 | 11,43,702 0 0 | 49 8 0 | 4,115 5 4 | 4,164 13 4 |
| | | Total, Northern Division ... | 15 | 60,26,076 0 0 | 88,60,693 0 0 | 49 8 0 | 4,154 3 2 | 4,203 11 2 |
| Southern Division. | Umbargaon ... | Umbargaon, Maroli, Kalai, Golvad. | 4 | 84,301 0 0 | 4,47,066 0 0 | ..... | 17 7 6 | 17 7 6 |
| | Tárápur ... ... | Tárápur, Dáhánu, Navápur, Sátpadi, Máhim, Kelva, Dativrey. | 7 | 4,53,971 0 0 | 11,39,784 0 0 | ..... | 53 12 5 | 53 12 5 |
| | Bassein ... ... | Bassein, Agáshi, Naughur . | 3 | 4,72,276 0 0 | 10,75,241 0 0 | ..... | ..... | ..... |
| | Ghodbandar ... | Ráyi, Utan, Manori, Bándra, Vesáva. | 5 | 3,44,012 0 0 | 12,23,733 0 0 | ..... | ..... | ..... |
| | Trombay ... ... | Bhiwndi, Thána, Kalyán, Bhándup, Máhul, Trombay. | 6 | 40,75,654 0 0 | 48,59,999 0 0 | ..... | 2,657 3 10 | 2,657 3 10 |
| | Uran ... ... | Mora, Sheva ... ... | 2 | 7,97,135 0 0 | 90,50,257 0 0 | ..... | ..... | ..... |
| | Karanja ... ... | Karanja ... ... ... | 1 | 1,06,851 0 0 | 17,30,912 0 0 | ..... | ..... | ..... |
| | Panvel ... ... | Panvel, Belápur, Chirner, Kherana. | 4 | 6,55,186 0 0 | 17,72,524 0 0 | ..... | 605 6 11 | 605 6 11 |
| | Alibág ... ... | Alibág, Thal, Revdandá, Mándva, Revas, Mándad. | 5 | 7,28,017 0 0 | 9,13,166 0 0 | ..... | 543 10 10 | 543 10 10 |
| | Sanksi ... ... | Antora, Nagothna ... ... | 2 | 5,67,466 0 0 | 10,49,995 0 0 | ..... | ..... | ..... |
| | Suvarandurg ... | Bánkot, Kelshi, Hárnai ... | 3 | 9,15,552 0 0 | 6,86,986 6 0 | ..... | 99 0 0 | 99 0 0 |
| | Anjanvel ... ... | Anjanvel, Boria ... ... | 2 | 18,00,601 0 0 | 30,95,809 0 0 | ..... | 22 3 4 | 22 3 4 |
| | Ratnágiri ... ... | Ratnágiri, Jayghad, Puranghad. | 3 | 12,44,947 0 0 | 10,29,151 0 0 | ..... | ..... | ..... |
| | Viziádurg ... .. | Jaytápur, Viziádurg ... | 2 | 14,55,669 0 0 | 19,03,170 0 0 | ..... | 10 14 1 | 10 14 1 |
| | Málvan ... ... | Málvan, Achra, Devgad ... | 3 | 6,56,411 0 0 | 3,93,681 0 0 | 9 5 4 | 132 9 9 | 141 15 1 |
| | Vengurla ... ... | Vengurla, Ráhuri, Nivti ... | 3 | 18,22,186 0 0 | 18,09,018 0 0 | 9 10 8 | 756 12 8 | 766 7 4 |
| | Shiroda ... ... | Creeks ... ... ... | ... | 38,518 0 0 | 1,17,386 0 0 | ..... | 121 1 6 | 121 1 6 |
| | Kárwár ... ... | Sadáshivgad, Kárwár, Chendiá. | 3 | 3,27,907 0 0 | 3,91,321 0 0 | 131 8 0 | 3,255 7 0 | 3,386 15 0 |
| | Ankola ... ... | Belikeri, Ankola, Gangávli, Tadri. | 4 | 1,46,792 0 0 | 3,22,672 0 0 | 19 4 8 | 4,623 11 0 | 4,642 15 8 |
| | Honávar ... ... | Kumta, Murdeshvar, Honávar, Bhatkal, Shiráli. | 5 | 12,94,818 0 0 | 27,73,700 0 0 | 97 0 0 | 525 7 11 | 622 7 11 |
| | | Total, Southern Division ... | 67 | 1,79,88,270 0 0 | 3,57,85,571 0 0 | 266 12 8 | 13,424 12 9 | 13,691 9 5 |
| | | Presidency Division, Huzúr (Mátunga). | ... | ..... | 7,35,852 0 0 | ..... | ..... | ..... |
| | | Grand Total ... | 82 | 2,40,14,346 0 0 | 4,53,82,116 0 0 | 316 4 8 | 17,578 15 11 | 17,895 4 7 |

*and details of the Sea Customs Collections realized at the different Ports during the year 1892-93.*

REVENUE.

| Wharfage Fees. | Registry Fees. | Confiscations and Penalties. | Miscellaneous. | Total. | Refunds. | Net Revenue. |
|---|---|---|---|---|---|---|
| Rs. a. p. | Rs. a. p | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| ..... | 1 0 0 | 76 14 0 | 21 10 0 | 49 6 0 | ..... | 99 8 0 |
| ..... | 43 0 0 | 32 8 0 | 9 12 4 | 85 4 4 | ..... | 85 4 0 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 18 14 11 | 4 0 0 | 1 0 0 | 15 1 9 | 39 0 8 | ..... | 39 0 8 |
| 250 0 0 | 103 0 0 | 21 0 0 | 81 2 3 | 488 7 3 | ..... | 488 7 3 |
| 237 7 1 | 408 0 0 | 354 0 0 | 306 0 1 | 1,311 0 0 | ..... | 1,311 0 0 |
| ..... | 696 0 0 | 157 0 0 | 280 5 2 | 5,296 2 6 | ..... | 5,298 2 6 |
| 506 6 0 | 1,255 0 0 | 642 6 0 | 713 15 7 | 7,269 4 9 | ..... | 7,321 6 0 |
| ..... | 66 0 0 | 3 0 0 | 16 6 0 | 102 13 6 | ..... | 102 13 6 |
| ..... | 294 0 0 | ..... | 24 8 0 | 372 4 5 | ..... | 372 4 5 |
| ..... | 205 0 0 | 33 8 0 | 108 2 0 | 346 10 0 | ..... | 346 10 0 |
| ..... | 158 0 0 | 18 0 0 | 34 4 0 | 210 4 0 | ..... | 210 4 0 |
| ..... | 140 0 0 | 7 8 0 | 35 5 9 | 2,840 1 7 | ..... | 2,840 1 7 |
| ..... | 105 0 0 | 25 0 0 | 37 8 0 | 167 8 0 | ..... | 167 8 0 |
| ..... | 71 0 0 | 22 8 0 | 30 0 0 | 123 8 0 | ..... | 123 8 0 |
| ..... | 172 0 0 | 107 11 0 | 83 3 0 | 968 4 11 | 7 0 0 | 961 4 11 |
| ..... | 216 0 0 | 28 0 0 | 39 0 9 | 826 11 7 | ..... | 826 11 7 |
| ..... | 52 0 0 | 78 8 0 | 2 8 0 | 133 0 0 | ..... | 133 0 0 |
| ..... | 236 0 0 | 10 0 0 | 10 14 0 | 355 14 0 | ..... | 355 14 0 |
| ..... | 190 0 0 | 3 0 0 | 30 12 6 | 245 15 10 | ..... | 245 15 10 |
| ..... | 766 0 0 | 68 0 0 | 63 10 0 | 897 10 0 | ..... | 897 10 0 |
| ..... | 379 0 0 | 6 0 0 | 79 4 3 | 475 2 4 | ..... | 475 2 4 |
| ..... | 190 0 0 | 106 0 8 | 45 7 9 | 483 7 6 | ..... | 483 7 6 |
| 81 11 2 | 32 0 0 | 94 7 0 | 51 0 0 | 1,025 9 6 | 120 0 4 | 905 9 2 |
| ..... | 11 0 0 | 1 4 0 | 4 6 9 | 137 12 3 | ..... | 137 12 3 |
| 21 5 0 | 160 0 0 | 59 13 6 | 48 0 0 | 3,676 1 6 | ..... | 3,676 1 6 |
| ..... | 71 0 0 | ..... | 7 3 0 | 4,721 2 8 | ..... | 4,721 2 8 |
| 15 11 6 | 139 0 0 | 5 8 0 | 135 2 10 | 917 14 3 | ..... | 917 14 3 |
| 118 11 8 | 3,653 0 0 | 677 12 2 | 886 10 7 | 19,027 11 10 | 127 0 4 | 18,900 11 6 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 625 1 8 | 4,908 0 0 | 1,320 2 2 | 1,600 10 2 | 26,349 2 7 | 127 0 4 | 26,222 2 3 |

J. L. JENKINS,
Acting Collector of Salt Revenue.

*Statement No. X, showing the Revenue derived from Abkári and Sea and Land Customs in the Presidency of Bombay, exclusive of the Port of Bombay and the Province of Sind, for the year 1892-93, contrasted with those of the five preceding years.*

| Years. | Import Sea Customs. | Export Sea Customs. | Import and Export Land Frontier Duties. | Government Share of Transit Duties levied in Cambay, Bansda and Dharampur States. | Anchorage Fees levied at Cambay. | Registry Fees. | Confiscations and Penalties. | Warehouse Rent and Wharfage Fees. | Fees for amendment and duplicate copies of Customs Documents. | Sale-proceeds of Dead Stock Articles. | Miscellaneous. | Still-head Duty on Spirits manufactured at Uran. | Cost of Establishment employed at Uran Distilleries paid by Proprietors. | Total. | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | |
| 1887-88 .. .. | 35 9 4 | 3,168 13 4 | ..... | 9,000 0 0 | ..... | 6,790 14 0 | 2,887 10 3 | 606 14 0 | 634 15 6 | 358 9 5 | 526 4 10 | 15,12,412 9 7 | 35,933 5 7 | 15,73,355 9 10 | |
| 1888-89 .. .. | 158 8 0 | 1,235 10 0 | ..... | 9,000 0 0 | ..... | 6,714 6 0 | 2,590 4 9 | 698 7 6 | 586 2 6 | 186 11 8 | 306 6 4 | 16,25,943 15 6 | 27,616 9 11 | 16,76,032 2 2 | |
| 1889-90 .. .. | 19 12 0 | 2,949 12 6 | ..... | 9,000 0 0 | ..... | 5,752 2 0 | 2,723 1 4 | 544 2 6 | 675 9 5 | 228 3 5 | 455 9 3 | 15,28,797 8 11 | 36,303 11 7 | 15,87,449 8 11 | |
| 1890-91 .. .. | 241 11 5 | 3,373 11 4 | ..... | 9,000 0 0 | ..... | 5,408 12 0 | 2,344 0 6 | 628 12 4 | 644 15 0 | 232 11 9 | 457 4 3 | 14,28,407 0 10 | 39,675 15 8 | 14,90,414 15 1 | |
| 1891-92 .. .. | 54 1 4 | 9,259 8 9 | 4,699 7 4 | 9,000 0 0 | ..... | 4,876 6 0 | 1,870 10 5 | 481 8 1 | 713 14 0 | 95 14 11 | 449 3 11 | 15,32,817 9 7 | 42,442 4 0 | 16,06,760 8 4 | |
| Total .. | 509 10 1 | 19,987 7 11 | 4,699 7 4 | 45,000 0 0 | ..... | 29,542 8 0 | 12,415 11 3 | 2,954 12 5 | 3,255 8 5 | 1,102 3 2 | 2,194 12 7 | 76,28,378 12 5 | 1,81,971 14 9 | 79,32,012 12 4 | |
| Average .. .. | 101 14 10 | 3,997 8 0 | 939 14 3 | 9,000 0 0 | ..... | 5,908 8 0 | 2,483 2 3 | 590 15 3 | 651 1 8 | 220 7 0 | 438 15 4 | 15,25,675 12 1 | 36,394 6 2 | 15,86,402 8 10 | |
| 1892-93 .. .. | 316 4 8 | 17,578 15 11 | 33,618 13 4 | 9,000 0 0 | ..... | 4,908 0 0 | 1,412 14 4 | 625 1 8 | 886 10 2 | 218 3 2 | 506 15 0 | 15,80,555 15 4 | 42,146 0 1 | 16,91,773 13 8 | |

J. L. JENKINS,
Acting Collector of Salt Revenue.

# STATEMENT No. XI.

*Statement No. XI, showing details of cases of Salt and Opium*

SA

| Divisions. | Nature of Offence. | | | | | | | | | | Mode of | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Theft from Salt Works. | | Smuggling foreign Salt across Frontier. | | Clandestine removal of Natural Salt. | | Removals from Salt Works in excess of quantities specified in Permits. | | Miscellaneous. | | Total. | | By Head-loads. | | On Animals. | | In Carts. | | By Boats. | |
| | No. | Quantity. | No. | Quantity. | No. | Quantity. | No. | Quantity. | No. | Quantity. | No. | Quantity. | No. | Quantity. | No. | Quantity. | No. | Quantity. | No. | Quantity. |
| | | Mds. s. t. | | Mds. s. t. | | Mds. s. t. | | Mds. s. | | Mds. s. t. | | Mds. s. t. | | Mds. s. t. | | Mds. s. t. | | Mds. s. t. | | Mds. s. t. |
| Northern Division .. .. | 2 | 22 15 0 | 21 | 2 15 12 | 81 | 52 14 53 | .. | .. | 5 | 2 37 5 | 109 | 80 2 70 | 78 | 31 24 11 | 7 | 30 39 76 | .. | .. | .. | .. |
| Damaun Frontier. | .. | .. | 118 | 671 16 1 | .. | .. | .. | .. | .. | .. | 118 | 671 16 1 | 116 | 670 13 41 | .. | .. | 2 | 1 2 40 | .. | .. |
| Total, N. D. .. | 2 | 22 15 0 | 139 | 673 31 13 | 81 | 52 14 53 | .. | .. | 5 | 2 37 5 | 227 | 751 17 71 | 194 | 701 37 52 | 7 | 30 39 76 | 2 | 1 2 40 | .. | .. |
| Southern Division .. .. | 54 | 219 18 7 | 32 | 33 14 21 | 134 | 23 17 40 | 1 | 3 0 | 40 | 76 3 24 | 261 | 355 13 12 | 104 | 169 22 41 | .. | .. | 1 | 0 32 0 | 12 | 88 26 42 |
| Goa Frontier .. | .. | .. | 123 | 214 32 15 | .. | .. | .. | .. | .. | .. | 123 | 214 32 15 | 62 | 180 17 0 | 2 | 3 11 0 | 1 | 0 28 0 | 2 | 4 32 0 |
| Total, S. D. and Goa Frontier . | 54 | 219 18 7 | 155 | 248 6 36 | 134 | 23 17 40 | 1 | 3 0 | 40 | 76 3 24 | 384 | 570 5 27 | 166 | 349 39 41 | 2 | 3 11 0 | 2 | 1 20 0 | 14 | 93 18 42 |
| Grand Total, S. D. and N. D... | 56 | 241 33 7 | 294 | 921 37 49 | 215 | 75 32 13 | 1 | 3 0 | 45 | 79 0 29 | 611 | 1,321 23 13 | 360 | 1,051 37 13 | 9 | 34 10 76 | 4 | 2 22 40 | 14 | 93 18 42 |

OPI

| Divisions. | Found on person of smugglers. | | Found concealed. | | Found on animals. | | Total. | |
|---|---|---|---|---|---|---|---|---|
| | No. | Quantity. | No. | Quantity. | No. | Quantity. | No. | Quantity. |
| | | Mds. s. t. | | | | Mds. s. t. | | Mds. s. t. |
| Northern Division .. .. .. | 210 | 0 35 6½ | .. | .... | 1 | 0 0 0⅛ | 211 | 0 35 6⅝ |
| Southern Division .. .. .. | .. | .... | .. | .... | .. | .... | | .... |
| Total .. | 210 | 0 35 6½ | .. | .... | 1 | 0 0 0⅛ | | 0 35 6⅝ |

*Smuggling disposed of by the Salt Department during the year 1892-93.*

LT.

| Smuggling. | | | | How cases were disposed of. | | | | | | Total estimated value of confiscations. | Fine in lieu of confiscated property released. | Actual produce by auction sale of confiscated property. | Total of two previous columns. | Fine imposed by Magistrates. | Real value of confiscated property. | Rewards granted, if any. | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Miscellaneous. | | Total. | | No. of persons arrested. | No. of persons released by the Department. | No. of persons prosecuted. | No. of persons convicted. | No. of persons acquitted. | Percentage of convictions on number prosecuted. | | | | | | | | |
| No. | Quantity. | No. | Quantity | | | | | | | | | | | | | | |
| | Mds. s. t. | | Mds. s. t. | | | | | | | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | |
| 22 | 16 17 63 | 109 | 80 1 70 | 221 | 2 | 219 | 191 | 28 | 87·2 | 246 2 4 | .... | 128 1 11 | 128 1 11 | 080 14 0 | 112 9 8 | 432 4 0 | |
| .. | .. | 118 | 671 16 1 | 143 | 6 | 137 | 127 | 10 | 92·7 | 1,763 15 3 | 20 0 0 | 216 11 1 | 236 11 1 | 109 0 0 | 1,763 15 3 | 670 8 0 | |
| 22 | 16 17 63 | 227 | 751 17 71 | 364 | 8 | 356 | 318 | 38 | 89·3 | 2,610 1 7 | 20 0 0 | 344 13 0 | 364 13 0 | 1,089 14 0 | 1,876 8 11 | 1,092 12 0 | |
| 144 | 95 19 9 | 261 | 355 13 12 | 345 | 22 | 323 | 275 | 48 | 85·1 | 17,515 13 0 | 1,585 13 6 | 148 5 10 | 1,734 3 4 | 1,640 8 0 | 11,316 11 8 | 2,107 11 0 | |
| 56 | 25 24 15 | 123 | 214 32 15 | 248 | 55 | 193 | 180 | 13 | 93·2 | 742 15 5 | 15 0 0 | 151 1 6 | 166 1 6 | 902 8 0 | 721 15 5 | 768 0 0 | |
| 200 | 121 3 24 | 384 | 570 5 27 | 593 | 77 | 516 | 455 | 61 | 88·1 | 18,258 12 5 | 1,600 13 6 | 299 7 4 | 1,900 4 10 | 2,543 0 0 | 12,038 11 1 | 2,875 11 0 | |
| 222 | 137 21 7 | 611 | 1,321 23 18 | 957 | 85 | 872 | 773 | 99 | 88·6 | 20,268 14 0 | 1,620 13 6 | 644 4 4 | 2,265 1 10 | 3,632 14 0 | 13,915 4 0 | 3,878 7 0 | |

UM.

| Prosecution and Conviction before Magistrates. | | | | | | | Total estimated value of Confiscations. |
|---|---|---|---|---|---|---|---|
| No. of persons arrested. | No. of persons released by the Department. | No. of persons prosecuted. | No. of persons convicted. | No. of persons acquitted. | No. of persons tried in foreign territory, the result of whose trials has not been reported. | Percentage of convictions on number prosecuted. | |
| | | | | | | | Rs. a. p. |
| *212 | .... | 211 | 205 | 6 | .... | 97·1 | 826 1 4 |
| .... | .... | .... | .... | .... | .... | .... | .... |
| 212 | .... | 211 | 205 | 6 | .... | 97·1 | 826 1 4 |

* *N.B.*—One man was released on bail and has never appeared to stand the trial.

J. L. JENKINS,
Acting Collector of Salt Revenue.

# COMMISSIONER'S REVIEW.

No. 5258.

*Poona, 6th October 1893.*

Submitted to Government in the Revenue Department. The report, though dated 2nd September, was not received by the Commissioner till 30th idem, the delay being probably due to printing exigencies in the Government Central Press.

2. The following table presents a comparative abstract of receipts and expenditure during the years 1891-92 and 1892-93 :—

| | Receipts. | | Expenditure. | |
|---|---|---|---|---|
| | 1891-92. | 1892-93. | 1891-92. | 1892-93. |
| | Rs. | Rs. | Rs. | Rs. |
| Salt... ... ... | 2,26,38,847 | 2,18,06,319 | 15,84,349 | 15,83,147 |
| Sea Customs ... ... | 17,801 | 26,349 | 1,30,833 | 1,31,342 |
| Land do. ... ... | 13,699 | 42,723 | 10,070 | 15,268 |
| Ábkári, Provincial ... | 15,75,476 | 16,22,918 | 37,115 | 38,551 |
| Port dues, &c., Local ... | 77,260 | 89,092 | 83,423 | 60,848 |
| Total ... | 2,43,23,083 | 2,35,87,401 | 18,45,790 | 18,29,156 |
| Net Revenue ... | 2,24,77,293 | 2,17,58,245 | ..... | ..... |

There is a total decrease of net revenue amounting to Rs. 7,19,048, which is due entirely to salt, the gross receipts from which fell from Rs. 2,26,38,847 to Rs. 2,18,06,319, while net receipts were Rs. 2,02,23,172, as compared with Rs. 2,10,54,498 in 1891-92, a decline of Rs. 8,31,326. Under other heads there was a not inconsiderable increase in both gross and net receipts. The sales of Barágara salt were more than in the previous year by 15,513 maunds, but those at Dharásna were less by 13,454, and in the rest of the Presidency by 3,19,094 maunds, making a net decrease of 3,17,035. The early burst of the monsoon and the unfavourable nature of the weather, together with a destructive flood at Dharásna, were the main causes of decrease in outturn of salt, and this in some measure reacted on the sales, notably at Dharásna. Comparison however with previous years show that the outturn and sales were on the whole satisfactory.

3. The Collector has, as last year, included in his calculations for showing the percentage of charges, certain items mentioned in the Commissioner's review of 1891-92, which do not pertain to the ordinary work of the Department, and thus makes out the percentage of charges to gross receipts 7·75, instead of 5·9 as it is by the exclusion of the items.

4. There was a decrease of 62 in the total number of salt works open, occurring entirely at Sanikatta, and apparently due to mismanagement in substituting the open-air system of storage for that previously in force without full consideration or preparation. It is hoped that the steps the Collector has taken to remedy the mischief will be effectual in removing cause of complaint by the máliks.

5. The statement given below shows the stocks of salt in hand at the beginning of the year, those manufactured and brought to account during the year, the removals, the loss and wastage, and the balance in hand at the end of the year, as compared with similar figures for 1891-92, the most noticeable feature being the elimination of figures for Portuguese territory for 1892-93, owing to the cessation of operations under the Anglo-Portuguese Treaty :—

| Year and kind of Salt. | | Stock on hand at the beginning of the year. | Brought to account during the year. | Removed during the year. | Loss and Wastage. | Stock on hand at the end of the year. |
|---|---|---|---|---|---|---|
| | | Ind. Mds. | Ind. Mds. | Ind. Mds. | Ind. Mds. | Ind. Mds. |
| 1892-93 | Barágara .. .. .. .. | 17,19,866 | 23,41,329 | 16,86,689 | 87,774 | 22,86,733 |
| | Bulsár .. .. .. .. | 1,65,036 | 3,18,097 | 3,21,760 | 1,48,615 | 12,758 |
| | Rest of Presidency .. .. | 20,23,929 | 64,96,857 | 67,07,433 | 8,83,174 | 9,30,179 |
| | Total .. | 39,08,831 | 91,56,283 | 87,15,882 | 11,19,563 | 32,29,670 |
| 1891-92 | Barágara .. .. .. .. | 14,85,204 | 19,77,132 | 16,71,175 | 71,295 | 17,19,866 |
| | Bulsár .. .. .. .. | 1,09,014 | 4,03,105 | 3,35,214 | 11,869 | 1,65,036 |
| | Rest of Presidency .. .. | 23,15,913 | 78,92,324 | 70,26,528 | 11,57,780 | 20,23,929 |
| | Total .. | 39,10,131 | 1,02,72,561 | 90,32,917 | 12,40,944 | 39,08,831 |
| | Portuguese Territory .. .. | 2,75,784 | 4,88,273 | 3,88,265 | 3,75,791 | .... |
| | Grand Total .. | 41,85,915 | 1,07,60,834 | 94,21,182 | 16,16,735 | 39,08,831 |

The stock of Barágara salt on hand at the close of the year was considerably in excess of that in stock at the end of 1891-92, as was that in the "Rest of the Presidency." The decrease in Bulsár is due to the causes mentioned above in paragraph 2, but there is reason to hope that stocks there will be replenished during the current year. The outturn at Khárághoda, as shown in paragraph 17 of the Collector's report, shows a satisfactory increase, and, owing to the certainty of a further large demand for Barágara salt from Northern India and Rájputána in the current year, steps are being taken to increase further the out-put by the opening of additional salt pans, so that it is not unlikely that the sales for 1893-94 will approach those of 1885-86 and 1886-87. The increase in loss by wastage is explained to be due to the friable nature of much of the salt manufactured in the previous year, and to the heavy rainfall.

There was a considerable decrease in the manufacture of salt in the Bulsár division owing to the early burst of the monsoon in 1892, which not only stopped manufacture prematurely, but destroyed much salt in the pans, and the heavy flood in September at Dharásna caused the loss of over 87,000 maunds, while further writings-off are stated to be due to the over-estimation of the rectangular heaps. The explanation is, as Mr. Jenkins observes, not satisfactory, and the matter will be carefully enquired into by the Collector.

On the other hand it is satisfactory to notice that there is a large decrease in the quantity of loss and wastage in the works in the rest of the Presidency, and there is little doubt that the Collector has assigned the correct reason for this in the reversion to the conical heap system of storing the salt, and to greater care in estimating the contents of the heaps and keeping stock accounts.

6. In paragraphs 37—39 of his report the Collector has carefully examined the working of the salt manufactories in the neighbourhood of Bombay, and the Commissioner sees no reason to dissent from his conclusions.

7. The premiss in paragraph 41 of the Collector's report must be carefully borne in mind in estimating the figures of consumption of salt. It appears from these that the average figure of consumption per head for the whole Presidency was 11·11 lbs. as against 11·82 for the previous year, in Gujarát it was 8·05 lbs. against 8·13 lbs.: in the rest of the Presidency 12·84 as against 13·91 lbs. in 1891-92. Mr. Jenkins has fully discussed the variations in prices during the year, and these do not seem to call for further remark.

8. Interesting details regarding smuggling are given in paragraphs 55—60, from which it appears that the increase, as was to be expected, occurred on the Portuguese frontiers and most notably on that of Daman, in which territory salt is produced very largely in excess of the requirements of the local population. Judging from the insignificant quantity imported into British territory legally, it would seem that the Collector is almost justified in his assertion that it is manufactured for the purpose of being brought illicitly into British territory. The attention of the District Magistrates of Thána and Surat may be drawn to Mr. Jenkins' observations in paragraph 58, though there is no reason to doubt that both Mr. Sinclair and Mr. Lely will do, and have done all in their

power to co-operate with the Salt Department in repressing smuggling from Daman into their respective districts. The percentage of convictions on the number of persons sent up for trial, 89·35 in the Northern Division and 88·17 in the Southern Division, shows that great care was used in bringing up cases for trial.

9. No special remarks seem called for regarding Sea Customs, which are fully discussed by the Collector, but the difficulties attendant on the supervision and working of the Land Customs, more especially at Castle Rock, were considerable, and the manner in which Mr. Jenkins and Mr. Pogson conducted their responsible duties deserves recognition. The transactions of the Department under the head of Ábkári are fully dealt with in paragraphs 95—116, and call for no special notice.

10. The Commissioner has pleasure in bringing to the notice of Government the good service done by the Collector of Salt Revenue, Mr. Jenkins, since he has had charge of the appointment, as well as by Messrs. Pogson, McCann, Hill and Bulkley, Assistant Collectors, and the subordinate officers named by the Collector of Salt Revenue.

T. D. MACKENZIE,
Acting Commissioner of Customs, Salt, Opium and Ábkári.

*Report on the Administration of the Salt and Continental Customs Department of the Bombay Presidency for the year 1892-93.*

No. 30 OF 1894.

REVENUE DEPARTMENT

Bombay Castle, 3rd January 1894.

Memorandum from the Commissioner of Customs, Salt, Opium, and Ábkári, No. 5258, dated 6th October 1893—Submitting, with his remarks, a letter No. 4332, dated 2nd September 1893, from the Collector of Salt Revenue, Bombay, who submits the annual report on the administration of the Salt and Continental Customs Department of the Bombay Presidency for the year 1892-93.

RESOLUTION.—The number of salt works in operation in British India during 1892-93 remained unchanged, except at Sanikatta, where 62 works were temporarily closed, and where the open air storage system was substituted for that of storing in warehouses. This change was mentioned in last year's report and it was assumed that satisfactory arrangements had been made. It appears, however, that the accommodation provided was insufficient and it was necessary to reduce the production. The Commissioner should be requested to report as early as possible what steps have been taken to minimize the inconvenience to the máliks.

2. The opening and closing balances of salt and the results of the year's working, as compared with those of the previous year, are shown in the following table :—

| | | Stock in hand at the beginning of the year. | Brought to account in the year. | Removed during the year. | Loss and wastage. | Balance on 31st March. |
|---|---|---|---|---|---|---|
| | | Mds. s. t. | Mds. s. t. | Mds. s. t. | Mds. s. t. | Mds. s. t. |
| 1891-92 | Barágara ... ... ... | 14,85,204 9 0 | 19,77,132 0 0 | 16,71,175 20 0 | 71,294 30 0 | 17,19,865 39 0 |
| | Bulsár ... ... ... ... | 1,09,014 0 0 | 4,03,105 0 0 | 3,35,214 0 0 | 11,869 0 0 | 1,65,036 0 0 |
| | Rest of Presidency ... ... | 23,15,912 25 56 | 78,92,324 19 22 | 70,26,527 23 22 | 11,57,780 11 16 | 20,23,929 10 40 |
| | Portuguese Territory ... | 2,75,784 2 0 | 4,88,272 35 40 | 3,88,265 18 0 | 3,75,791 19 40 | ..... |
| | Total ... | 41,85,914 36 56 | 1,07,60,834 14 62 | 94,21,182 21 22 | 16,16,735 20 56 | 39,08,831 9 40 |
| 1892-93 | Barágara ... ... ... | 17,19,865 39 0 | 23,41,329 8 0 | 16,86,668 20 0 | 87,773 25 0 | 22,86,733 2 0 |
| | Bulsár ... ... ... ... | 1,65,036 0 0 | 3,18,097 0 0 | 3,21,760 0 0 | 1,48,615 0 0 | 12,758 0 0 |
| | Rest of Presidency ... ... | 20,23,929 10 40 | 64,96,856 33 3 | 67,07,433 18 0 | 8,83,174 4 0 | 9,30,178 21 43 |
| | ... | | | | | |
| | Total ... | 39,08,831 9 40 | 91,56,283 1 3 | 87,15,891 38 0 | 11,19,562 29 0 | 32,29,669 23 43 |

The produce of the Runn works again exceeded the demand to a very considerable extent, and the stock in hand rose from 17,19,866 to 22,86,733 maunds. The reserve thus secured is, however, likely to be again swept away during the current and next seasons owing to the failure of the Sámbhar lake supply, and steps are being taken to increase the production by opening up new pans in the neighbourhood of the existing works. The plans and estimates for the new siding required in connection with this extension have been sanctioned in Government Resolution No. 485A—1914, dated 4th December 1893, Public Works Department, and the necessary funds have been provided. At Bulsár the season was very unfavourable and the early rain interfered seriously with the manufacturing operations. As a result the balance and the produce were only sufficient to meet current demands and the stock in hand fell very low. The same cause affected salt production in the Konkan and in each of the tálukas there was a large decrease. In Ankola only 29,000 maunds were produced. Removals decreased by 3,19,094 maunds and the stock on hand at the end of the year was lower than it has been in recent years.

3. The total of loss and wastage is returned at 11,19,563 maunds as compared with 12,40,944 maunds in 1891-92. The proportion attributed to overestimation at Bulsár is excessive, 61,315 maunds out of a stock of 4,83,633 only, and it seems that the explanation is incorrect or that the work of estimating was very carelessly performed. In the Konkan the return to the conical heap system has tended to more correct estimation, but the results are not altogether satis-

factory and still compare unfavourably with the figures of the years previous to 1891-92.

4. The high sales of Barágara salt commented on last year were exceeded during the year under report by 15,513 maunds. The North-Western Provinces took 20,292 and Central India 5,032 maunds more than in 1891-92, while the Central Provinces took 11,214 maunds less. The reasons for these variations are not apparent, but in the absence of any special causes they may be presumed to occur in the ordinary course of trade. Removals for local consumption fell off slightly; the most noteworthy decreases occurred in the Mahi Kántha and Rewa Kántha Agencies. The issues of sea salt declined by over 9½ lákhs of maunds. The most important variations are shown in the margin. The increase in the cases of Mysore and British Malabár is ascribed to the termination of the Portuguese treaty, which has facilitated competition with Goa salt. The Collector is unable to explain the decrease in the exports to the Central Provinces, and it does not appear that North India salt has to any great extent replaced it in the Central Provinces. The only available explanation is that as in the case of the Presidency the markets have been glutted by excessive purchases. The average consumption in the Presidency is returned as 11·11 per head against 11·82 in 1891-92, but the figures are not reliable as showing the actual consumption. Besides the variations noted above there was a considerable increase in the exports to Calcutta, which, however, depend to a great extent on fluctuations in other trade.

| | Mds. |
|---|---|
| British Malabár ... | +2,07,522 |
| Nizám's Territory ... | +38,233 |
| Mysore ... ... | +36,103 |
| Central Provinces ... | —203,181 |
| Foreign Malabár ... | —110,242 |
| Presidency ... ... | —2,24,175 |

5. At Shiroda and Sanikatta the average cost price of salt rose from annas 3 pies 4 and annas 2 pies 4 to annas 3 pies 9 and annas 3, respectively, on account of the restriction of traffic in Goa salt. In other parts of the Presidency, the cost price remained unchanged. The same cause produced an increase in the market price in Kánara and Ratnágiri, and in several other districts the early rain and consequent stoppage of manufacturing operations had a like effect. On the whole, however, the variations were not very striking.

6. The financial results of the last two years are given in the following table :—

| | Receipts. | | Expenditure. | | |
|---|---|---|---|---|---|
| | 1891-92. | 1892-93. | 1891-92. | 1892-93. | |
| | Rs. | Rs. | Rs. | Rs. | |
| Salt ... ... ... ... | 2,26,38,847 | 2,18,06,319 | 15,84,349 | 15,83,147 | Salt. |
| Sea Customs ... ... ... | 17,801 | 26,349 | 1,30,833 | 1,31,342 | Sea Customs. |
| Land do. ... ... ... | 13,699 | 42,723 | 10,070 | 15,268 | Service Haks. |
| Abkári Provincial ... ... | 15,75,476 | 16,22,918 | 37,115 | 38,551 | Abkári Provincial. |
| Port dues, &c., Local ... ... | 77,260 | 89,092 | 83,423 | 60,848 | Port dues, &c., Local. |
| Total ... | 2,43,23,083 | 2,35,87,401 | 18,45,790 | 18,29,156 | Total. |

The large falling off in Imperial salt receipts was due partly to the unfavourable nature of the season and partly to variations in trade which have been already noticed. The large decrease under the head "Duty on exports to British Malabár" is no doubt due to the operation of the credit bond system as actual exports increased. The non-renewal of the treaty with Portugal accounts for important fluctuations under the head "Duty on Imports by Land", and Imperial Revenue has profited by the saving of the subsidy formerly granted, a transaction which is not brought to account under "Salt." The total expenditure was practically the same as in 1891-92 and the variations under the different detailed heads have been fully explained. During the year a strong preventive establishment was entertained on the Goa and Daman frontiers.

7. The attention of the Collectors and District Magistrates of Thána and Surat should be specially drawn to paragraph 58 of the Collector's report and

paragraph 8 of the Commissioner's remarks, and to the importance of enforcing in the Courts subordinate to them reasonable discrimination between petty offences against the Salt Act, such as the taking of small quantities of natural salt for private use, which are often far too severely punished, and organized smuggling, which can hardly be repressed except by penalties imposed with some reference to the profits to be made by successful ventures.

8. The administration of the department throughout the year has been very satisfactory, and Government fully concur in the Commissioner's remarks on the excellence of the work done by Messrs. Jenkins and Pogson in making arrangements for passing goods at Castle Rock.

W. L. HARVEY,
Under Secretary to Government.

To

The Commissioner of Customs, Salt, Opium, and A'bkári,
The Collector of Salt Revenue,
The Accountant General,
J. L. Jenkins, Esquire, I.C.S.,
C. A. Pogson, Esq.,
The Judicial Department of the Secretariat (with a copy of the report),
The Collector of Thána,
The Collector of Surat,
The Commissioner, N. D.,
} With extract paragraph 58 of the Collector's report No. 4332, dated 2nd September 1893, and paragraph 8 of the Commissioner's report No. 5258, dated 6th October 1893.
The Government of India,
The Secretary of State for India.
} By letter.

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